$~59

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 3491/2023

PRABHJOT SINGH LIKHARI .....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agrawal and Ms. Manisha Sharma, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS. .....Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gooraang Ranjan, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **17.02.2025**

1. We take note of the challenge which stands raised to the reassessment action for Assessment Year ["**AY**"] 2014-15 and the solitary question remaining being that of surviving period.

2. Mr. Jain, learned counsel appearing for the writ petitioner, draws our attention to the following tabular statement :-

"**SUMMARY CHART**

A. Key Facts:

Sl. No.	**PARTICULARS**	**DATE**	**Relevant Pg./Ann No.**
1.	Notice issued Section 148 (old regime)	**29.06.2021**	**PP 89/Pdf 95 Annex 'A'**
2.	Letter communicating information pursuant to	**27.05.2022**	**PP 90/Pdf 96 Annex 'B'**

	SC decision in Ashish Agarwal- reply to be		
3.	Reply filed by Petitioner	**08.06.2022**	**PP 166/Pdf 172Annex 'H'**
4.	Order u/S 148A	**26.07.2022**	**PP 101/Pdf 107 Annex 'C'**
5.	Notic issued u/S 148-Sanction obtained from PCCIT	**26.07.2022**	**PP 108/Pdf 114 Annex 'D'**

B. **COMPUTATION OF LIMITATION AS PER DECISION OF UOI VS. RAJEEV BANSAL**

Sl. No.			**SC PARAS**
1.	Assessment Year	**2014-2015**	
2.	Period of limitation u/S 149 [3 years or 6 years]	**6 years**	
3.	Original Period of limitation u/S 149	**31.03.2021**	
4.	Extended period of limitation as per IT Act read with TOLA	**30.06.2021**	**Paras 65-69**
5.	Date of original notice u/S 148-deemed SCN u/S 148A(b)	**29.06.2021**	
6.	Time surviving from the date issuance of deemed SCN till expiry of period as extended by TOLA [from 29.06.2021 till 30.06.2021]	**1 days**	**Paras 109-113**
7.	Extended to 7 days as per fourth proviso to Section 149	**7 days**	
8.	Period of deemed stay to be excluded as per 3rd proviso to Section 149 [Date of Original 148 till date on which reply filed assessee]	**29.06.2021 to 08.06.2022**	**Paras 105-107**
9.	Period of deemed stay to be excluded as per 3rd proviso to Section 149 [Date of Original 148 till date the time allowed to	**29.06.2021 to 10.06.2022**	

	reply]		
10.	Last date for issuing notice u/S 148 [i.e., 08.06.2022+7 days] or[i.e., 10.06.2022+7 days] Sanction to be obtained from PCCIT	**15.06.2022/ 17.06.2022**	
11.	Actual date of issuance of notice u/S 148	**26.07.2022**	
12.	**Notice u/S 148 issued under new regime is barred by limitation**		

3. We note that insofar as the issue of surviving period is concerned, we had while disposing of a batch of writ petitions in **Kanwaljeet Kaur vs. Commissioner of Income Tax** [2025 SCC OnLine Del 605], framed the following directions:-

> **"27.** We accordingly dispose of this batch of writ petitions by directing the concerned AOs to evaluate the individual SCNs' under Section 148 of the Act bearing in mind our judgments in *T.K.S. Builders, Abhinav Jindal and Naveen Kumar Gupta*. These decisions have conclusively settled issues pertaining to the accordal of sanction under Section 151 as well as the authority of the jurisdictional AO to commence and undertake reassessment. Those decisions also lay at rest the challenge which the writ petitioners had raised that an AO is bound to adhere to the procedure prescribed by Section 153C in cases emanating from a search.
>
> **28.** A similar exercise would have to be undertaken to examine the issue of surviving period in respect of each individual noticee under Section 148 and which would necessarily be guided by the judgments of *Rajeev Bansal and Ram Balram*.
>
> **29.** The concerned AOs shall consequently pass a reasoned and speaking order dealing with the impact of the judgments referred to above upon the impugned reassessment notices and in the manner indicated in paras 27 and 28 of this order. That decision shall thus render a finding on whether the impugned reassessment notices would survive or be liable to be recalled. It shall be open to the writ petitioners to assail any adverse orders that may come to be passed pursuant to the above in accordance with law."

4. Consequently and in light of the above, we dispose of the writ petition on terms identical to paragraphs 27 to 29 of *Kanwaljeet Kaur*.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 17, 2025/*akc*