$~32 to 35

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

\+ W.P.(C) 2841/2023 & CM APPL. 10953/2023 (Stay)

AJAY MITTAL .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 52 (1) DELHI .....Respondent

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs, Mr. Anmol Jagga & Mr. Gaurav Kumar, Advs.

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\+ W.P.(C) 3322/2023 & CM APPL. 12892/2023 (Interim Relief)

UTTRANCHAL ISPAT PRIVATE LIMITED .....Petitioner

Through: Ms. Smriti Sahay, Mr. M. Goswami & Ms. Pragati Singh, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kr. & Mr. Rishabh Nangia, JSCs.

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\+ W.P.(C) 3580/2023

REAL FINCAP LTD. .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

INCOME TAX OFFICER WARD 21 (1) NEW DELHI .....Respondent

Through: Appearance not given.

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\+ W.P.(C) 3679/2023 & CM APPL. 14253/2023 (Interim Relief)

ROOP DIAMOND HOUSE PRIVATE LIMITED .....Petitioner

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Through: Mr. Atit Jain, Adv.

versus

INCOME TAX OFFICER WARD 21-1 DELHI & ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kr. & Mr. Rishabh Nangia, JSCs.

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

O R D E R

% **04.02.2025**

1. These writ petitions had questioned the reassessment actions pertaining to Assessment Year ["**AY**"] 2015-16 which came to be initiated in terms of the notices impugned.

2. The notices were issued post 01 April 2021 and whereafter the respondents adopted a course correction in light of the judgment rendered by the Supreme Court in **Union of India & Ors. v. Ashish Agarwal**[1].

3. We have, while disposing of a batch of writ petitions in **Kanwaljeet Kaur v. Assistant Commissioner Of Income Tax Circle (34) 1 Delhi & Ors.**[2], wherein we had an occasion to examine the fall out of the judgment in *Ashish Agarwal* as explained in **Union of India v. Rajeev Bansal** [3], ultimately, remitted all matters for the consideration of the Assessing Officer in the following terms:

> "27.We accordingly dispose of this batch of writ petitions by directing the concerned AOs to evaluate the individual SCNs'

[1] (2023) 1 SCC 617
[2] 2025:DHC:656-DB
[3] 2024 SCC OnLine SC 2693

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> 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. We, consequently, dispose of these writ petitions in light of paras 27 to 29 in *Kanwaljeet Kaur.*

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 4, 2025/v

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