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

\+ W.P.(C) 3874/2023 & CM APPL. 76109/2024 (FOR DIRECTIONS)

YUVRAJ JASGEET SINGH .....Petitioner

Through: Mr. Saurabh D. Karan Singh, Mr. Sanjay Shisodia & Mr. Akash Kumar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE (34) 1, DELHI & ORS. .....Respondents

Through: Mr. Sanjay Kumar, Ms. Monica Benjamin & Ms. Easha Kadian, Advs.

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

O R D E R

% **18.02.2025**

1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year [‘**AY**’] 2013-14.

2. Mr. Singh, learned counsel appearing for the writ petitioner, submits that the solitary question which now survives for consideration is that of surviving period and which is liable to be examined in light of the judgment rendered by the Supreme Court in **Union of India v. Rajeev Bansal [**2024 SCC OnLine SC 2693] and of this Court in **Ram Balram Buildhome Pvt. Ltd. v. ITO & Anr. [**2025: DHC: 547-DB].

3. We note that while dealing with identical issues, we had

disposed of a batch of writ petitions by our judgment rendered in **Kanwaljeet Kaur vs. Commissioner of Income Tax** [2025 SCC OnLine Del 605] in the following terms:

> **"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.
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> **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*.
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> **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 those provided in paragraphs 27 to 29 of *Kanwaljeet Kaur*.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 18, 2025/v