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

\+ W.P.(C) 4448/2023, CM APPL. 17062/2023 (Stay)

AARONE DEVELOPERS PRIVATE LIMITED.....Petitioner

Through: Mr. Aditya Vohra, Mr. Shashvat Dhamija, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1) NEW DELHI & ORS.

.....Respondent

Through: Mr. Vipul Aggarwal, SSC with Ms. Sakshi, Mr. Gaorang Ranjan, Advs.

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

ORDER

% **05.03.2025**

1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year [‘**AY**’] 2013-14. We take note of the principal challenge which now remains and pertains to the issue of surviving period.

2. The petitioner, in order to buttress its claim of the proceedings being time barred, has placed for our consideration the following chart:-

Date on which the notice under the erstwhile section 148 was issued [deemed to be notice under section 148A(b)	25.06.2021	Annexure “A”

Limitation period left for the assessing officer to issue notice under Section 148, in accordance with TOLA, 2020 and CBDT Notification No. 20/2021 and 38/2021	5 days	
Judgment rendered in the case of *Union of India vs. Ashish Agarwal* [2022] 444 ITR 1 (SC)	04.05.2022	
Date on which "information" was supplied by the assessing officer which formed the basis of the notice issued under erstwhile section 148 [in accordance with the directions provided in the judgment of *Ashish Agarwal (supra)*]	19.05.2022	Annexure "B"
Date on which reply to notice under section 148A(b) was filed by the petitioner	03.06.2022	Annexure "G"
Date by which notice under section 148 should have been issued by the assessing officer [in accordance with judgment in the case of *Union of India vs. Rajeev Bansal* Civil Appeal 8629/2024 (SC) read with 6th proviso to section 149	10.06.2022	
Date on which order under section 148A(d) was passed by the assessing officer	23.07.2022	Annexure "C"

Date on which order under section 148 was actually issued by the assessing officer	23.07.2022	Annexure "D"

3. The said question would have to be necessarily examined by the Jurisdictional Assessing Officer bearing in mind the judgment of the Supreme Court in **Union of India v. Rajeev Bansal** [2024 SCC OnLine SC 2693] as well as of this Court in **Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer & Anr.** [2025 SCC OnLine Del 481].

4. 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."

5. 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.

MARCH 05, 2025/neha