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

\+ W.P.(C) 4473/2023

CAPGEMINI TECHNOLOGY SERVICES INDIA LIMITED (AS SUCCESSOR IN INTEREST OF ARICENT TECHNOLOGIES PVT LTD) .....Petitioner

Through: Mr. Neeraj Jain, Mr. Aniket D. Agrawal and Mr. Saksham Singhal, Advs.

versus

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

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon and Mr. Rahul Singh, JSCs and Mr Anmol Jagga, Mr. Gaurav Kumar and Ms. Varsha Sharma, Advocates.

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

O R D E R

% **20.02.2025**

1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year [‘**AY**’] 2017-18. 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:

"<u>SUMMARY CHART</u>

A. Key Facts:

Sl. No.	PARTICULARS	DATE	Relevant Pg./Ann No.
1.	Notice issued Section 148 (old regime)	**30.06.2021**	**'A' / 89**
2.	Letter communicating information pursuant to ***Ashish Agarwal (SC)*** – reply to be filed **<u>by 08.06.2022</u>**	**24.05.2022**	**'B' / 90-91**
3.	Reply filed by the Petitioner	**07.06.2022**	**'N' / 244-257**
4.	Order u/s 148A(d)	**29.07.2022**	**'C' / 97-102**
5.	Notice issued u/s 148 – Sanction from Pr. CIT	**29.07.2022**	**'D' / 103-105**

B. <u>COMPUTATION OF LIMITATION AS PER DECISION OF UOI VS. RAJEEV BANSAL</u>

S. No.			SC Paras
1.	Assessment Year	**2017-18**	
2.	Period of limitation u/s 149 [3 years or 6 years]	**3 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)	**30.06.2021**	
6.	Time surviving from date of issuance of deemed SCN till expiry of period as extended by TOLA [from 30.06.2021 till 30.06.2021]	**0 days**	**Para 109-113**
7.	Extended to 7 days as per **fourth** proviso [as then existing] to section 149	**7 days**	
8.	Period of deemed stay as per ***Rajeev Bansal (SC),*** i.e., the date of original 148 notice till the date on which reply filed by assessee	**30.06.2021 to 08.06.2021**	**Para 105-107**

9.	Remaining period	**7 days**	**Paras 109-113**
10.	Last date for issuing notice u/s 148 [i.e., 08.06.2022 + 7 days]	**15.06.2022**	
11.	Actual date of issuance of notice u/s 148	**29.07.2022**	
	Notice u/s 148 issued under new regime was outside limitation		

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.
>
> **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."

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.

FEBRUARY 20, 2025/*akc*