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

% *Date of Decision: 08.09.2025*

\+ **W.P.(C) 3050/2025 & CM APPL. 14461/2025**

KANODIA TECHNOPLAST LTD .....Petitioner

Through: Ms. Rano Jain and Mr. Venketesh Chaurasia, Advs.

versus

DCIT, CEN CIR 19, DELHI .....Respondent

Through: Mr. Vipul Aggarwal, SSC, Mr. Akshat Singh, JSC, Ms. Sakshi Shairwal, JSC, Mr. Gaoraang Ranjan and Ms. Harshita Kotru, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (*ORAL*)

1. This petition has been filed with the following prayers:

"a. a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction quashing the Notice issued dated 28.08.2024 under section 148 of the Act.
b. a writ in the nature of mandamus, or any other appropriate writ, order or direction, holding that the notice issued by the respondent is untrue and incorrect in its fact.
c. Cost of present proceedings may also be awarded in favour of the Petitioner and against the Respondents
d. Pass any other or further order(s) as this Hon'ble Court may deem fit and proper on the facts and the circumstances of the

case."

2. The present writ petition pertains to the Assessment Year (AY) 2017-18. The submission of the learned counsel for the petitioner is that the impugned notice having been issued under Section 148 of the Income Tax Act, 1961 (the Act) on 28.08.2024, the assessment proceedings are beyond the period of three years and also since the amount alleged to have escaped assessment is less than Rs.50 lakhs, the prayers are liable to be granted. The computation (part of Annexure-A of the petition) as relied upon by the counsel for the petitioner is reproduced as under:

"…..

2. In this case, documents have been found for AY 2017-18 which suggest escapement of income are placed contra. On analysis of these documents, it appear that sales have been made which must have escaped assessment. The details & computation are as under:

SL No.	File name	Quantity(In Kgs)	Price	Amount	Customer Name	Date	Invoice No./ Job Ticket No.
1	Euro Aloo Tomato Sev Namkeen	671.950 KGS	200	134390	Euro India Fresh Foods Pvt. Ltd	28-08-2016	1010
2	Babaji New Punjabi Pataka	21.700KGS	200	4340	Babaji New Punjabi Pataka	19-12-2016	2828
3	CPP Test Report	2121.50KGS	200	424300	CPP Test Report	12-03-2016	573
4	CPP Test Report	1116.7KGS	200	223340	Montrims Ltd(Bangladesh)	12-03-2016	573
5	OSPM Wai Wai Fish Curry	741.200 KGS	200	148240	CG Foods (India) Pvt. Ltd	16-08-2016	940

Signature Not Verified
Signed By:PRADEEP SHARMA
Signing Date:15.09.2025 11:07:08

6	Wai Wai Mama Chicken Bhuja	1119.950 KGS	200	223990	CG Foods (India) Pvt. Ltd	16-04-2016	95
7	Wai Wai Mama Chicken Bhuja	1552.40KGS	200	310480	CG Foods (India) Pvt. Ltd	01-06-2016	440
8	Wai Wai Mama Chicken Bhuja	2729.500KGS	200	545900	CG Foods (India) Pvt. Ltd	16-04-2016	96
9	Wai Wai Mama Chicken Bhuja	4024.650KGS	200	804930	CG Foods (India) Pvt. Ltd	16-08-2016	940
10	Darenka Milk	1215.11KGS	200	243022	Congínee	25-09-2016	670
11	Darenka Tofee	1026.459KGS	200	205290	Congínee	20-10-2016	702
12	Darenka Tofee	1270.930KGS	200	254186	Congínee	20-10-2016	698
13	Crack Snack-tomato	4607.73KGS	200	921546	Congínee	30-11-2016	
14	Crack Snack-Pizzaa Flavour	2058.550KGS	200	411710	Congínee	01-03-2017	2445
15	Darenka Milk 150r	1215.11KGS	200	243022	Congínee	25-09-2016	670
16	Darenka Cake Toffee(33G)	886.62KG	200	177324	Congínee	24-12-2016	
		Total :-		5276010			

3. On analysis of the document, it appears that sales had been made amounting to more than Rs. 52,76,010/- (for AY: 2017-18) have been made, which appears to have escaped assessment. In this regard, it is to be noted, that such information appears to be "an entry or entries in the books of accounts" within the definition enumerated in section 149(1)(b) of IT Act, 1961.

xxxx xxxx xxxx"

It is stated by the counsel for the petitioner that the amounts at serial nos. 3 and 4, pertains to a different assessment years. They need to be excluded for computation. Similarly there is a duplication of the amount at serial no. 10 and 15, and only one figure has to be taken into consideration.

3. Mr. Vipul Aggarwal, learned SSC has placed before us an E-mail dated 14.07.2025 received by him which we reproduce as under:

> *"….In this regard, please note that the information has been re-examined in the light of the contention of the assessee.*
> *The claim of the assessee with respect to the information containing 2 invoices pertaining to another AY and duplication of an invoice in the information shared and thereby, reducing the total amount below Rs. 50 Lakhs, is found to be correct."*

From the above, it is clear that the reassessment being beyond three years from the end of the relevant assessment year and also, as the amount that escaped assessment is less then Rs.50 lakhs, the notice dated 28.08.2024 is liable to be set aside. We order accordingly. Any subsequent proceedings initiated shall also be set aside.

4. The petition is disposed of and pending application is dismissed as infructous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 8, 2025
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