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

% *Date of Decision : 25.07.2025*

\+ **W.P.(C) 5533/2023 & CM APPL. 21645/2023**

RANGOLI INFOCOM PRIVATE LIMITED .....Petitioner

Through: Mr Vikas Jain, Mr Aviral Saxena, Ms Shrawani, Mr Hardik Jayal and Mr Nilesh Singh, Advocates.

versus

INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr Puneet Rai, Sr Standing Counsel, Mr Ashvini Kumar, Mr Rishabh Nangia and Mr Girban Naushad, Standing Counsels.

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

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

1. The petitioner has filed the present petition with the following prayers:

> *"a. That this Hon'ble Court may issue a writ in the nature of Certiorari, or any other writ for quashing the notice U/s 148 dated 27.04.2021 issued by the Respondent No.1.*
> *b. That this Hon'ble Court may issue a writ in the nature of Certiorari, or any other writ for quashing the notice U/s 148 dated 28.07.2022 issued by the*

Respondent No.1.
c. That this Hon'ble Court may issue a writ in the nature of Certiorari, or any other writ for quashing the notice dated 27.05.2022 issued U/s 148A(b) passed by the Respondent No.1.
d. That this Hon'ble Court may issue a writ in the nature of Certiorari, or any other writ for quashing the order U/s 148A(d) dated 28.07.2022 passed by the Respondent No.1.
e. To call for /direct the respondents to produce the records pertaining to the present case."

2. In substance, the challenge in this petition is to the notice issued on 28.07.2022 under Section 148 of the Income Tax Act, 1961 (**the Act**). The prayer is also for quashing of the notice dated 27.05.2022 issued under Section 148A(b) of the Act and also the order dated 28.07.2022 under Section 148A(d) of the Act.

3. The submission of the learned counsel for the petitioner is that present petition relates to the Assessment Year (**AY**) 2015-16 and the order/ notices have been issued after 31.03.2021 and the same are required to be set aside in view of the concession made by the Revenue before the Supreme Court in ***Union of India and Ors. v. Rajeev Bansal : 2024 INSC 754***.

4. In paragraphs 19(e) and 19(f) of the decision of the Supreme Court in ***Union of India and Others*** (*supra*), which sets out the concession as made on behalf of the Revenue have been noted as under:

"e. The Finance Act 2021 substituted the old regime for re-assessment with a new regime. The first proviso to Section 149 does not expressly bar the application of TOLA. Section 3 of TOLA applies to the entire Income-tax Act, including Sections 149 and 151 of the new

regime. Once the first proviso to Section 149(1)(b) is read with TOLA, then all the notices issued between 1 April 2021 and 30 June 2021 pertaining to assessment years 2013-14, 2014-15, 2015-16, 2016-17, and 2017-18 will be within the period of limitation as explained in the tabulation below:

Assessment year	Within 3 Years	Expiry of Limitation read with TOLA for (2)	Within six Years	Expiry of Limitation read with TOLA for (4)
(1)	(2)	(3)	(4)	(5)
2013-2014	31-3-2017	TOLA not applicable	31-3-2020	30-6-2021
2014-2015	31-3-2018	TOLA not applicable	31-3-2021	30-6-2021
2015-2016	31-3-2019	TOLA not applicable	31-3-2022	TOLA not applicable
2016-2017	31-3-2020	30-6-2021	31-3-2023	TOLA not applicable
2017-2018	31-3-2021	30-6-2021	31-3-2024	TOLA not applicable

f. The Revenue concedes that for the assessment year 2015-16, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA;"

5. In view of the above concession, the impugned notices/orders and the proceedings relating thereto are required to be set aside. We may also note the Supreme Court in the case of ***Deepak Steel and Power Ltd. v. Central Board of Direct Taxes and Ors.: Civil Appeal No.5177/2025, decided on 02.04.2025*** was dealing with facts where the appeal arose from orders passed by the Hon'ble High Court of Orissa and Cuttack declining to entertain batch of petitions filed by the Assessees. The attention of the Supreme Court was drawn to the concession made on behalf of the Revenue in ***Union of India & Ors. v. Rajeev Bansal*** (*supra*) and noting the same, the

Supreme Court allowed the appeal. The relevant extract of the said decision is set out below:

> *"4. The learned counsel appearing for the revenue with his usual fairness invited the attention of this Court to a three judge bench decision of this Court in Union of India and Ors. v. Rajeev Bansal, reported in 2024 SCC OnLine SC 2693, more particularly, paragraph 19(f) which reads thus:-*
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>> *"19. (f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after April 1, 2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020."*
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> *5. As the revenue made a concession in the aforesaid decision that is for the assessment year 2015-2016, all notices issued on or after 1st April, 2021 will have to be dropped as they would not fall for completion during the period prescribed under the taxation and other laws (Relaxation and Amendment of certain Provisions Act, 2020). Nothing further is required to be adjudicated in this matter as the notices so far as the present litigation is concerned is dated 25.6.2021.*
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> *6. In view of the aforesaid, in such circumstances referred to above the original writ petition nos.2446 of 2023, 2543 of 2023 and 2544 of 2023 respectively filed before the High Court of Orissa at Cuttack stands allowed.*

6. Accordingly, the notice dated 27.04.2021 issued under Section 148 of the Act; notice dated 27.05.2022 issued under Section 148A(b) of the Act; order dated 28.07.2022 under Section under Section 148A (d) of the Act; and further notice dated 28.07.2022 under Section 148 of the Act are set aside. The issue is also is covered in favour of the petitioner by the decision

of this court in ***Makemytrip India Pvt. Ltd. v. Deputy Commissioner of Income Tax Circle 16 (1) Delhi & Anr. : Neutral Citation: 2025: DHC: 1892-DB***.

7. The petition is allowed in the above terms. The pending application is also disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

JULY 25, 2025
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