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

\+ W.P.(C) 5918/2023

GAURI AGGARWAL .....Petitioner

Through: Dr. Kapil Goel and Mr. Sandeep Goel, Advs.

versus

INCOME TAX OFFICER WARD 49(1), DELHI .....Respondent

Through: Mr. Siddhartha Sinha, SSC.

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

ORDER

% **03.03.2025**

1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year ['**AY**'] 2014-15. 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:

WP (C) NO	5918/2023 ITEM 45
NAME OF CASE	GAURI AGGARWAL VS ITO WARD 49(1) NEW DELHI
ASST YEAR	2014-2015
OLD LAW/ INITIAL NOTICE U/S 148	19.04.2021 (ANNEXURE P-2 PAGE 54)
148A(B) NOTICE	25.05.2022 ANNEXURE P-3 PAGE 55 TO 57)

REPLY 148A(C)	09.06.2022 (ANNEXURE P-4 PAGE 58 TO 69)
148 NEW LAW NOTICE AND 148A(D) ORDER	18.07.2022 (ANNEXURE P-5 & P-6 PAGE 70 TO 75A & 76/77))
STATUS	Covered by this hon'ble court decision in case of **Kanwaljeet Kaur v. Assistant Commissioner Of Income Tax Circle (34) 1 Delhi & Ors 2025:DHC:656-DB (para 27 to para 29)** **LESS THAN 50 LACS *(CORRECT AMOUNT RS 25 LACS)** BARRED U/S 149(1)(B) MECHANICAL SANCTION U/S 151 REFER WRIT PAGE 75/75A COMNINED SANCTION WITH RUBBER STAMP /PROFORMA APPROVAL: COVERED BY *Hon'ble Apex court recent decision in case of UOI va Rajeev Bansal case* ***(03rd oct 2024) Civil Appeal No 8629 of 2024 2024 INSC 754 (469 ITR 46) "In Chhugamal Rajpal v. S P Chaliha, a three-Judge Bench of this Court held that Section 151 must be strictly adhered to because it contains "important safeguards "iii. Sanction of the specified authority 73.*** ***Section 151 imposes a check upon the power of the Revenue to reopen assessments. The provision imposes a responsibility on the Revenue to ensure that it obtains the sanction of the specified authority before issuing a notice under Section 148. The purpose behind this procedural check is to save the assesses from harassment resulting from the mechanical reopening of assessments."*** & THIS HON'BLE COURT DECISIONS IN CASES OF PCIT VS PIONEER TOWN PLANNERS PVT LTD 465 ITR 356 & RECENTLY IN CASE OF **SBC MINERALS PVT. LTD vs ACIT W.P.(C) 7885/2023 (20.08.2024)** ; **VINOD KUMAR SOLANKI VS ACIT W.P.(C) 4196/2022**

	<u>(14.08.2024) &</u> ***<u>Hon'ble Delhi high court in case of CAPITAL BROADWAYS PVT LTD VS ITO (03RD OCT 2024) HELD</u>*** *"20. As explained in the above cases, mere repeating of the words of the statute, mere rubber stamping of the letter seeking sanction or using similar words like "Yes, I am satisfied" will not satisfy the requirement of law. Hence, we are of the firm view that PCIT has failed to satisfactorily record his concurrence. The mere use of expression "Yes, I am satisfied" cannot be considered to be a valid approval as the same does not reflect an independent application of mind. The grant of approval in such manner is thus flawed in law."* ***<u>& Hon'ble Delhi high court decision in case of Sanjay Kumar vs ACIT 458 ITR 548</u>*** ALSO DIN ASPECT INVOLVED

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.

MARCH 03, 2025/DR