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

\+ W.P.(C) 6052/2023 & CM APPL. 23688/2023 (Stay)

AJAY SINGHANIA .....Petitioner

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

versus

INCOME TAX OFFICER WARD 23(3), DELHI .....Respondent

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kr. and Mr. Rishabh Nangia, JSCs for Income Tax Department.

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

O R D E R

% **03.03.2025**

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:

WP (C) NO	6052/2023 **ITEM 46**
NAME OF CASE	AJAY SINGHANIA VS ITO WARD 23(3) NEW DELHI
ASST YEAR	2013-2014
FIRST INTERIM/ RELEVANT ORDER	10.05.2023 (**VARIATION BETWEEN 148A(B) AND FINAL ORDER**

	148A(D) AND CBDT INSTRUCTION 1/2011)
OLD LAW/ INITIAL NOTICE U/S 148	06.04.2021 (ANNEXURE P-2 PAGE 55)
148A(B) NOTICE	25.05.2022 (ANNEXURE P-3 PAGE 56 & 57)
REPLY 148A(C)	06.06.2022 (ANNEXURE P-4 PAGE 58 TO 73)
148 NEW LAW NOTICE AND 148A(D) ORDER	28.07.2022 (ANNEXURE P-5 & P-6 PAGE 74 TO 79 & 80/81)
STATUS	**On admitted and undisputed Variation between SCN u/s 148A(b) AND final order u/s 148A(d) REFER REVENUE COUNTER PARA 11 – covered by this hon'ble court series of decisions leading decision BEING ATS Infrastructure Ltd. vs ACIT 2024 SCC OnLine Del 5048 recently applied in cases of** ***A) Harvinder Singh vs PCIT W.P.(C) 7322/2023 12.02.2025*** ***B) SUBHASH CHANDER DABAS vs ACIT (05.12.2024) W.P.(C) 12784/2019*** ***C) Jindal Saw Ltd Vs ACIT in W.P.(C) 17851/2024. Order dated 23.12.2024*** **"We bear in mind the well-settled position that the reasons for the formation of opinion cannot be of changing hues"**

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 03, 2025/DR