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

% *Date of Decision : 30.07.2025*

\+ **W.P.(C) 6277/2023**

B.C.ENTERPRISES .....Petitioner

Through: Dr. Kapil Goel, Adv.

versus

INCOME TAX OFFICER WARD 58(3) DELHI .....Respondent

Through: Mr. Puneet Rai, SSC.

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

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

1. This petition relates to the Assessment Year (AY) 2014-15. Though, this petition has been filed with the following prayers:

> *"A. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned initial notice u/s 148 dated 07.06.2021 which is illegal , unlawful , lacking jurisdiction and time barred;*
> *B. Further humble declaration is prayed from this Hon'ble Constitutional Court, to declare as annul the two "controversial" notifications issued under provisions of TOLA notification dated 31.03.2021 & 27.04.2021 bearing ref. no. Notification no.20/2021 & 38/2021 being ultra vires to sec. 149 specially;*
> *C. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned subsequent notice(s) dated 17.05.2022 & 05.07.2022 being illegal, time barred, and lacking jurisdiction;*
> *D. Issue of a writ of certiorari, mandamus, prohibition or any other writ*

and/or order and or directions quashing the impugned order passed u/s 148A(d) dated 26.07.2022 being based on totally wrong and factually incorrect information as supplied u/s 148A(b) on 17.05.2022/05.07.2022, totally bereft of any semblance of worthwhile reasoning;
E. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned notice u/s 148 dated 26.07.2022 being time barred, jurisdictionally flawed and based on unlawful and illegal order passed u/s 148A(d);
F. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned proceedings u/s 148/148A in violation of sec. 151A and relevant CBDT Notification;
G. Issue a writ in the nature of mandamus or an order prohibiting the operation of the impugned proceedings u/s 148, as deemed fit and proper in the facts and circumstances of the present case as initiated by the respondent u/s 148/148A of the 1961 Act;.. "

2. Learned counsel for the petitioner would submit, in view of the settled position of law by the Hon'ble Supreme Court, in the case of ***Union of India v. Rajeev Bansal*** (2024)469 ITR 46 (SC), by this Court in the case of ***Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr*** 2025:DHC:547-DB and also of the Hon'ble High Court of Madhya Pradesh in the case of ***Sandeep Singh Saluja v. Income Tax Department and Others*** 2025:MPHC-IND:19495 and also the factual position which emerges in the petition, that is the impugned notice dated 07.06.2021(u/s 148) and the subsequent notices dated 17.05.2022/05.07.2022 and order dated 26.07.2022(u/s 148A(d) and the notice dated 26.07.2022(u/s 148) are liable to be set aside.

3. The submission of the learned counsel for the Revenue is that the appropriate shall be that the matter be remanded back to the Assessing Officer to enable the him to apply his mind on the facts and law which arises for consideration in this petition and pass appropriate orders.

4. In fact our attention has been drawn to the order passed by the

Hon'ble Supreme Court in the case of ***Deputy Commissioner of Income Tax v. Reliance Industries Limited*** : SLP(C) Diary No. 56889/2024 decided on 24.02.2025 wherein a similar direction has been given.

5. If that be so, the petition is disposed of directing the petitioner to submit the chart as has been filed by the petitioner in this writ petition before the Court today to the Assessing Officer on the date and time fixed by the Assessing Officer, to be communicated to the petitioner herein.

6. The Assessing Officer shall give a hearing to the representative of the petitioner and thereafter pass appropriate order within four weeks as an outer limit thereafter.

7. The petition along with pending application(s), if any, is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

JULY 30, 2025
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