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

% *Date of Decision : 30.07.2025*

\+ **W.P.(C) 6760/2023 CM APPL. 26442/2023**

ROOPA GOYAL .....Petitioner

Through: Mr. Kapil Goel, Adv.

versus

INCOME TAX OFFICER WARD 28(1) DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr Shivendra Singh, JSC, Mr. Yojit Pareek, JSC, Mr. Surya Jindal, Advs.

**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 and 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 23.06.2021 which is illegal , unlawful , lacking jurisdiction and time barred; (violation of sec.153C and total lack of application of mind)*
> *B. 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 25.05.2022 being illegal , time barred, and lacking jurisdiction and wrongly converted to new law misinterpreting Hon'ble Apex court decision in Ashish Aggarwal case 444 ITR 1, and violation of sec. 153C and total lack of application of mind)*
> *C. 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 22.07.2022 being in violation of mandate of 1961 Act and*

*is totally contrary to law and time barred u/s 149(1) of 1961 Act and based on totally wrong and factually incorrect information as supplied u/s 148A(b) on 25.05.2022, totally bereft of any semblance of worthwhile reasoning ; violation of sec. 153C and total lack of application of mind)*
*D. 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 22.07.2022 being time barred , jurisdictionally flawed and based on unlawful and illegal order*
*passed u/s 148A(d);*
*E. 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 for AY 2014-2015, being based on ultra vires CBDT instructions & Notification.*
*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/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 according to him, in view of the factual position which emerges in the petition, the impugned notice dated 23.06.2021 and the subsequent notices dated 25.05.2022 and order dated 22.07.2022 and the notice dated 22.07.2022 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 sent back to the Assessing Officer to

enable him to apply his mind on the facts which arises for consideration in this petition and keeping in view the position of law 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 procedure has been adopted/directed.

5. If that be so, the petition is disposed of directing the petitioner to submit the chart as has been filed by the petitioner before 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 petitioner and thereafter pass appropriate orders within four weeks as an outer limit.

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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