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

% Date of Decision : 23.12.2025

\+ W.P.(C) 6763/2023 CM APPL. 26448/2023

MS. SWATI VARMANI

.....Petitioner

Through: Ms. Sahiba, Adv.

versus

INCOME TAX OFFICER, WARD 30(1), DELHI & ANR.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC.

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

V. KAMESWAR RAO , J. (ORAL)

1. This petition has been filed with the following prayers:-

> *"(a) issue writ of certiorari or any other writ, direction, order in the nature thereof quashing the impugned notice dt. 26.7.2022 under section 148 of the income tax act, 1961, order dt. 26.7.2022 under section 148A(d) and notice dt. 25.5.2022 under section 148A(b) and the proceedings consequent thereto and;*
> *(b) Grant an Ex-Parte stay upon any further proceeding, execution or enforcement of the notice u/s 148 of the Act and;"*

2. As noted from the petition, the same relates to Assessment Year 2015-16. One of the grounds of challenge is that the notice dated 26.07.2022

issued under Section 148 of the Income Tax Act, 1961 ("Act") is barred by limitation in terms of provisions under Section 149 of the Act, the time having expired on 31.03.2022.

3. Mr. Siddhartha Sinha, learned Senior Standing Counsel for the respondents does not dispute the stand taken by the petitioner in the petition.

4. The issue is squarely covered by the judgment of the Supreme Court in the cases of ***Union of India and Others v. Rajeev Bansal, (2024) 469 ITR 46 (SC)*** and ***Deepak Steel and Power Ltd. v. Central Board of Direct Taxes and Others, (2025) 476 ITR 369 (SC)***. Even this Court in the case of ***Roopa Goyal v. Income Tax Officer Ward 28(1), 2025 SCC OnLine Del 7864***, following the judgment in ***Rajeev Bansal (supra)*** has held as under:-

> *"4. According to him, in the present case, the impugned notice issued under Section 148 dated 22.07.2022 is admittedly beyond the period of limitation as prescribed under Section 149(1) of 1961 Act.*
> *5. Since Taxation and Other Laws (Relaxation & Amendment of Certain Provisions) Act' (TOLA)' 2020 was not applicable in respect to the notices under Section 148 of the Act for AY 2015-16, as conceded by the revenue in the case of Union of India v. Rajeev Bansal (2024)469 ITR 46 (SC) the impugned notice is liable to be set aside.*
> *6. Suffice to state, the learned counsel for the revenue do not dispute the applicability of the judgment in the case of Union of India v. Rajeev Bansal (2024)469 ITR 46 (SC) as followed by this Court in the case of Makemytrip India Private Limited vs DCIT W.P.(C) 2557/2023."*

5. In view of the aforesaid position, order under Section 148A(d) of the Act dated 26.07.2022 and also notice under Section 148 of the Act of the

same date are set aside.

6. The petition is, accordingly, disposed of. The pending application is also disposed of as having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 23, 2025/sr