$~60

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

% *Date of Decision : 30.07.2025*

\+ **W.P.(C) 6800/2023 CM APPL. 26552/2023 CM APPL. 26553/2023**

SHASHI BALA JAIN .....Petitioner

Through: Mr. Mani Bhadra Jain, Mr. Abhyuday Sharma, Advs.

versus

UNION OF INDIA & ORS. .....Respondent

Through: Mr. Vipul Agarwal, SSC, Ms. Sakshi Shairal, JSC, Mr. Akshat Singh, JSC, Mr. G Ranjan, Ms. Harshita, 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) 2017-18 and has been filed with the following prayers:

> *"A. Issue an appropriate Writ, Order or Directions in the nature of Certiorari or Mandamus thereby quashing and setting aside the Instruction No. 01/2022 dated 11.05.2022 issued by the Respondent No.2 to the extent it is contrary to Income Tax Act and contrary to the decision of the Hon'ble Supreme Court in Union of India & Ors. vs. Ashish Agarwal (Supra).*
> *B. Issue an appropriate Writ, Order or Directions in the nature of Certiorari or Mandamus thereby setting aside the Notice dated 14.07.2022 under section 148 of the Income Tax Act, 1961 for the AY 2017-18 issued by the Respondent No.3 to the petitioner.*
> *C. Issue an appropriate Writ, Order or Directions in the nature of Certiorari or Mandamus thereby setting aside the order dated 14.07.2022 under section 148A(d) of the income tax act, 1961 for the AY 2017-18*

issued by the Respondent no.3 to the petitioner."

2. The submission of learned counsel for the petitioner is that the income escaping the assessment year is less than Rs. 50,00,000/-.

3. In any case, he has filed a chart in support of his contention that the impugned notice is barred by limitation.

4. 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 in view of the factual position which emerges in the petition, the impugned notice dated 14.07.2022 and order dated 14.07.2022 are liable to be set aside.

5. 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.

6. 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.

7. 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 Assessing Officer on the date and time fixed by the Assessing Officer, to be communicated to the petitioner herein.

8. The Assessing Officer shall give a hearing to the petitioner and pass appropriate orders within four weeks as an outer limit, thereafter.

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

V. KAMESWAR RAO, J

VINOD KUMAR, J

JULY 30, 2025

tg