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

% *Date of Decision : 30.07.2025*

\+ **W.P.(C) 6808/2023 CM APPL. 26569/2023**
DHURAV REAL ESTATE DEVELOPERS PRIVATE LIMITED
.....Petitioner
Through: Mr. Prakash Kumar, Ms. Rashmi Singh, Advs.

versus

INCOME TAX OFFICER, WARD 7(1), DELHI & ANR.
.....Respondent
Through: Mr. Induraj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC, Mr. Gaurav Kumar, Mr. Tanishq Ahuja, 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) 2013-14 and has been filed with the following prayers:

> *"a) Issue a writ and / or order and or direction in the nature of certiorari or any other appropriate writ, order or direction quashing the impugned order dated 28.07.2022 issued by Respondent no.1 u/s 148A(d) of the Income Tax Act, 1961 for the Assessment Year 2013-14 and proceedings initiated pursuant thereto;*
> *b) Issue a writ and / or order and or direction in the nature of certiorari or any other appropriate writ, order or direction quashing the impugned notice dated 28.07.2022 issued by Respondent no. 1 u/s 148 of the Income Tax Act, 1961 for the Assessment Year 2013-14 and proceedings initiated pursuant thereto;*

c) Issue a writ and/or order and/or directions to restrain the respondents from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the impugned order dated 28.07.2022 u/s 148A(d) of the Income Tax Act, 1961 and the impugned notice dated 28.07.2022 u/s 148 of the Income Tax Act,1961 and/or in any proceedings initiated thereunder for the Assessment Year 2013-14;
d) Issue a writ of and/or order and or directions in the nature of certiorari, prohibition, mandamus or any other appropriate writ, order or direction for amending, deleting, quashing, the Instruction No. 1/2022 dated 11.05.2022 issued by the Central Board of Direct Taxes (ie. Respondent no.2), to the extent that it stated that the reassessment proceedings for A.Y. 2013-14 is not time barred.
e) Grant ad-interim reliefs in terms of prayers (a), (b), (c) & (d) above;
f) Pass such other and/or further interim Order(s) or Order(s) as his Hon'ble Court may deem fit and proper in the facts and circumstances of the present case to give complete relief to the petitioner.. "

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 in view of the factual position which emerges in the petition, the impugned order dated 28.07.2022(u/s 148A(d) of the Income Tax Act, 1961), and the impugned notice dated 28.07.2022(u/s 148 of the Income Tax Act, 1961) 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 the 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. Infact 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 in the Court today, 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 representative of the petitioner and pass appropriate orders 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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