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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 7444/2023, CM APPL. 28936/2023 (stay)

BISHAMBER DAYAL CHANDER MOHAN (ACTING
THROUGH COMPETENT PARTNER MR CHANDER
MOHAN AGARWALPetitioner

Through: Mr. Kapil Goel & Mr. Sandeep
Goel, Advs.

versus

INCOME TAX OFFICER WARD 58(3), DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with
Mr. Shivendra Singh, Mr. Yojit
Pareek, JSCs and Ms. Prakriti
Rastogi, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

20.02.2025

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1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year ['AY'] 2015-16. We take note of the principal challenge which now remains and pertains to the issue of surviving period.

2. The petitioner, in order to buttress its claim of the proceedings being time barred, has placed for our consideration the following chart:

TABULAR SUMMARY OF RELEVANT / KEY DETAILS

WP (C) NO	7444/2023
NAME OF CASE	BISHAMBER DAYAL CHANDER MOHAN



ASST YEAR	2015-2016
OLD LAW /INITIAL NOTICE U/S 148	08.06.2021 (Annexure P-2 Page No.69)
Time remaining till 30.06.2021	22 Day
148A(B)NOTICE	19.05.2022 (Annexure P-3 Page No.70-71)
REPLY 148A(C)	15.06.2022 (Annexure P-4 Page No.72-73)
Extended date by which notice should have been issued	07.07.2022 (15.06.2022+22 Day)
148 NEW LAW NOTICE AND 148A(D) ORDER	18.07.2022 & 19.07.2022 (Ann P-5 page 74-77 & P-6 Page 78-79)
STATUS	Covered by this Hon'ble Court decision in case of Kanwaljeet Kaur v. Assistant Commissioner Of Income Tax Circle (34) 1 Delhi & Ors2025:DHC:656-DB & IBIBO GROUP PRIVATE LIMITED vs ACIT W.P.(C) 17639/2022 (time barred u/s 149(1) first proviso on 31.03.2022 TOLA don't apply) & Hon'ble Rajasthan high court decision in case of Late Shri Rafiq Ahmed Querashi Son Of Late Shri Abdul Shakoor vs CBDT [2025:RJ-JP:3775-DB

3. The said question would have to be necessarily examined by the Jurisdictional Assessing Officer bearing in mind the judgment of the Supreme Court in **Union of India v. Rajeev Bansal** [2024 SCC OnLine SC 2693] as well as of this Court in **Ram Balram Buildhome**



Pvt. Ltd. v. Income Tax Officer & Anr. [2025 SCC OnLine Del 481].

4. Dealing with identical issues, we had disposed of a batch of writ petitions by our judgment rendered in **Kanwaljeet Kaur vs. Commissioner of Income Tax** [2025 SCC OnLine Del 605] in the following terms:

“27. We accordingly dispose of this batch of writ petitions by directing the concerned AOs to evaluate the individual SCNs' under Section 148 of the Act bearing in mind our judgments in *T.K.S. Builders, Abhinav Jindal and Naveen Kumar Gupta*. These decisions have conclusively settled issues pertaining to the accordal of sanction under Section 151 as well as the authority of the jurisdictional AO to commence and undertake reassessment. Those decisions also lay at rest the challenge which the writ petitioners had raised that an AO is bound to adhere to the procedure prescribed by Section 153C in cases emanating from a search.

28. A similar exercise would have to be undertaken to examine the issue of surviving period in respect of each individual noticee under Section 148 and which would necessarily be guided by the judgments of *Rajeev Bansal and Ram Balram*.

29. The concerned AOs shall consequently pass a reasoned and speaking order dealing with the impact of the judgments referred to above upon the impugned reassessment notices and in the manner indicated in paras 27 and 28 of this order. That decision shall thus render a finding on whether the impugned reassessment notices would survive or be liable to be recalled. It shall be open to the writ petitioners to assail any adverse orders that may come to be passed pursuant to the above in accordance with law.”

5. Consequently, and in light of the above, we dispose of the writ petition on terms identical to those provided in paragraphs 27 to 29 of *Kanwaljeet Kaur*.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
FEBRUARY 20, 2025/akc