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

\+ W.P.(C) 7935/2023, CM APPL. 30591/2023-(Stay)

VSS PACKAGING PRIVATE LIMITED .....Petitioner

Through: Mr. Rajeev Ahuja, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25(1), DELHI & ORS. .....Respondent

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs and Mr. Utkarsh Tiwari, Adv. for IT Department.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **04.03.2025**

1. We had, on the last occasion, noted that the solitary issue which would merit further consideration was the issue of surviving period and which was liable to be decided in light of the judgment of the Supreme Court in **Union of India v. Rajeev Bansal** [2024 SCC OnLine SC 2693].

2. We had while examining the impact of the aforesaid judgment of the Supreme Court as well as that of our Court in **Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer & Anr.** [2025 SCC OnLine Del 481], while disposing of a batch of writ petitions by our judgment rendered in **Kanwaljeet Kaur vs. Commissioner of Income Tax** [2025 SCC OnLine Del 605] framed the following

operative directions: -

> "**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.
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> **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.*
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> **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."

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

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

MARCH 04, 2025/NEHA