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

\+ W.P.(C) 8892/2023 & CM APPL. 33616/2023

ALA FOODSTUFF PRIVATE LIMITED .....Petitioner
Through: Ms. Mehak Dhiman, Advocate.

versus

UNION OF INDIA & ANR. .....Respondent
Through: Mr. Vikash Kumar Sharma, SPC for R-1.
Mr. Vipul Aggarwal, Sr. Standing Counsel for R-2.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% 23.07.2025

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

> "a) *To issue writ of mandamus/certiorari or any other appropriate writ, order or direction in the like nature to the Respondents and thereby quash the order dated 26.07.2022 issued under section 148A (d) of the Income Tax Act, 1961 along with notice issued under section 148 of the Income Tax Act, 1961 dated 26.07.2022 and further quashing the assessment order dated 17.05.2023 and all the consequential notices issued under section 274 of the Income Tax Act, 1961 in or alternative*
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> *To issue writ of mandamus/certiorari or any other appropriate writ, order or direction in the like nature to the Respondents and thereby directing respondent to*

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provide opportunity of filing the reply and *hearing in show cause notice dated 04.05.2023 having DIN: ITBA/AST/F/144(SCN)/2023- 24/1052595462(1) as asked vide request dated 08.05.2023 and pass a speaking order after hearing and considering the reply and other materials on record*"

2. Learned counsel for the petitioner states that though a ground with regard to the fact that notice dated 26th July, 2022, issued under Section 148 of the Income Tax Act, 1961 ['**the Act**'] and the order passed on even date under Section 148A(d) of the Act has not been raised, the issue being a question of law, covered by the judgment of the Supreme Court in the case of ***Union of India and Ors. vs. Rajeev Bansal*** *[2024 INSC 754]* and also of this Court in batch of petitions including ***Mectech knitfabs Pvt. Ltd. vs DCIT Circle 16(1) New Delhi & Anr.*** [2025 (5) TMI 1967] in as much as the notice being beyond the period of limitation as prescribed under Section 149 of the Act as amended by the Finance Act, 2021, which came into effect on 1st April, 2021 and conceedingly, both the notice and the order of which reference has been made above having been issued after 1st April, 2021, the prayer as made in the present petition needs to be granted.

3. Mr. Vipul Aggarwal, learned Senior Standing Counsel appearing for respondent no.2/Revenue do not contest the applicability of the judgments in the case of ***Rajeev Bansal*** *(supra)* and ***Mectech knitfabs Pvt. Ltd.*** *(supra)* on the issue raised by the learned counsel for the petitioner. If that be so, we are of the view that the prayer as made by the petitioner needs to be granted. Accordingly, the notice issued under Section 148 and the order passed under Section 148A(d), both dated 26th July, 2022 are liable to be set aside. It is ordered accordingly. Consequently, as stated in ***Mectech knitfabs Pvt. Ltd.,***

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the assessment order dated 17th May, 2023 is also set aside.

4. The petition is disposed of alongwith pending application.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 23, 2025
NA

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