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

\+ W.P.(C) 6614/2024 CM APPL. 27527/2024 CM APPL.48687/2025

ARUN GARG .....Petitioner

Through: Dr. Kapil Goel, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Sanjay Kumar, SSC, Ms Monica Benjamin and Ms Easha, JSCs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **08.08.2025**

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

> *"A. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned reopening proceedings initiated vide notice u/s 148 dated 16.04.2024; and order passed u/s 148A(d) dated 16.04.2024 by respondent being time barred u/s 149(1) and based on totally erroneous understating of order of this hon'ble court in Twylight case (05.01.2024) and based on totally incorrect invocation of clause relating to "Information which requires action in consequence of the order of a Tribunal or a Court."*
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> *B. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned reopening proceedings initiated vide notice u/s 148 dated 16.04.2024; and order passed*

u/s 148A(d) dated 16.04.2024 by respondent being passed in arbitrary manner without application of mind;

C. Issue of a writ of certiorari, mandamus, prohibition or any other

writ and/or order and or directions quashing the impugned proceedings u/s 148/148A in violation of sec. 151A/cbdt notifications.

D. Issue of a writ of certiorari, mandamus, prohibition or any other

writ and/or order and or directions quashing the impugned reopening proceedings initiated vide notice u/s 148 dated 16.04.2024; and order passed u/s 148A(d) dated 16.04.2024 by respondent being made in violation of CBDT guidelines.

E. Issue of a writ of certiorari, mandamus, prohibition or any other

writ and/or order and or directions quashing the impugned proceedings u/s 148/148A made on basis of invalid sanction u/s 151 of 1961 Act.

F. FOR ISSUE OF A WRIT OF CERTIORARI/MANDAMUS OR AN ORDER QUASHING SCN's DATED 31.03.2024 BEING ILLEGALY /IRRATIONALLY ISSUED WITHOUT ANY APPLICATION OF MIND

G. Pass any other order(s) as this Hon'ble Court may deem to be fit and more appropriate may please give order to grant interim relief to the petitioner by staying the operation of impugned order passed u/s 148A(d)/notice u/s 148 by respondent, which suffers from series of patent and manifest jurisdictional errors as pointed above;"

2. As is noted from above, the challenge is to a notice issued under Section 148 of the Income Tax Act dated 16.4.2024 for the Assessment Year 2016-17. The challenge is also to an order passed on 148A(d) dated 16.4.2024.

3. The submission of Ld. Counsel for petitioner is that the case in hand is covered by the judgement of this court in the case of **Manju Somani v. Income Tax Officer Ward-17(1) & Ors.: Neutral Citation 2024: DHC:5411-DB**. The counsel has also referred to the judgment of Hon'ble Supreme Court of India in the case of ***Union of India & Ors. v. Rajeev Bansal: 2024 SCC Online 2693*** wherein according to him, the court has in paragraphs 46 and 49 stated as under :

> *"46. The ingredients of the proviso could be broken down for analysis as follows: (i) no notice under Section 148 of the new regime can be issued at any time for an assessment year beginning on or before 1 April 2021; (ii) if it is barred at the time when the notice is sought to be issued because of the "time limits specified under the provisions of" 149(1)(b) of the old regime. Thus, a notice could be issued under Section 148 of the new regime for assessment year 2021-2022 and before only if the time limit for issuance of such notice continued to exist under Section 149(1)(b) of the old regime.*
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> *49. The first proviso to Section 149(1)(b) requires the determination of whether the time limit prescribed under Section 149(1)(b) of the old regime continues to exist for the assessment year 2021-2022 and before. Resultantly, a notice under Section 148 of the new regime cannot be issued if the period of six years from the end of the relevant*

assessment year has expired at the time of issuance of the notice. This also ensures that the new time limit of ten years prescribed under Section 149(1)(b) of the new regime applies prospectively. For example, for the assessment year 2012-2013, the ten year period would have expired on 31 March 2023, while the six year period expired on 31 March 2019. Without the proviso to Section 149(1)(b) of the new regime, the Revenue could have had the power to reopen assessments for the year 2012- 2013 if the escaped assessment amounted to Rupees fifty lakhs or more. The proviso limits the retrospective operation of Section 149(1)(b) to protect the interests of the assesses."

4. The Assessment Year being 2016-17, the period of six years from the end of the relevant Assessment Year i.e 2016-17 expired on 31.03.2023. The notice having been issued on 16.04.2024 is clearly barred by limitation.

5. Accordingly, the notice issued under Section 148 dated 16.04.2024 and order passed under Order 148A(d) also dated 16.04.2024 are set aside.

6. The petition is disposed of as allowed. The pending applications are also dismissed as infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 08, 2025

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