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

\+ W.P.(C) 15051/2022

IBIBO GROUP PRIVATE LIMITED .....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor and Mr. Tarun Chanana, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 10(1), DELHI & ANR. .....Respondents

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

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

**O R D E R**

% **11.02.2025**

1. The writ petitioner had instituted these proceedings assailing the reassessment action commenced by the respondents pertaining to Assessment Year 2014-15.

2. The solitary issue which is pressed before us today is with respect to surviving period with Mr. Lalchandani, learned counsel placing reliance on the following chart:-

"IN THE MATTER OF:
IBIBO GROUP PRIVATE LIMITED

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|---|---|---|---|
| A | Item Number | 36 | |
| B | Writ Petition Number | 15051/2022 | |
| C | Assessment Year | 2014-15 | |
| | | | |
| | | **Petitioner's Stand** | **Revenue's Stand** |
| D | Notice under Section 148 of the Act issued during | 30.06.2021 (Annexure P - | 30.06.2021 (Annexure |

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|---|---|---|---|
| | 01.04.2021 to 30.06.2021 with annexure number | 4) | P - 4) |
| E | Surviving period days before the expiry of limitation on 30.06.2021 [In terms of Paragraph paragraphs 108-112 and 114 of judgment rendered in *Rajeev Bansal*<br><br>[Number of days computed by the following formula: 30.06.2021 less the date on which initial notice under section 148 was issued]<br><br>[E=30.06.2021 - D] | 'Zero days' | 'Zero days' |
| | Applicability of Fourth Proviso to Section 149 of the Act Extension of surviving period/days | Yes 'Seven days' | Yes 'Seven days' |
| F | Notice under Section 148A(b) of the Act | 15.05.2022 (Annexure P - 9) | 15.05.2022 (Annexure P - 9) |
| G | Date on which reply was required to be filed as per the notice issued under Section 148A(b) | 29.05.2022 | 29.05.2022 |
| G1 | Date on which reply was submitted by the assessee under Section 148A(c) | 22.06.2022 (Annexure - P10) | 22.06.2022 (Annexure - P10) |
| G2 | Date on which 148A(d) order could have been passed by AO | 30.05.2022 | 29.06.2022 |
| H | Last date to issue the notice under section 148 after considering the surviving period | 30.05.2022 | 29.06.2022 |
| I | Last date to issue a notice under Section 148 after considering the fourth proviso to Section 149 where applicable \|Cases wherein notice is issued on/after 23.06.2021] | 05.06.2022 | 29.06.2022 |
| J | Order under Section 148A(d) of the Act | 29.06.2022 (Annexure P - 11) | 29.06.2022 (Annexure P - 11) |

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|---|---|---|---|
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| K | Notice under Section 148 of the Act | 29.06.2022 (Annexure P - 11) | 29.06.2022 (Annexure P - 11) |
| L | Applicability of *Union of India vs. Rajeev 247-252 Bansal (Civil Appeal No. 8629 of 2024)* (Yes/No) | The impugned notice is barred by time limitation | Yes (the impugned notice under Section 148 is issued within limitation |

3. We, however, note that the aspect of whether the proceedings would be barred by limitation is one which is disputed. We bear in consideration the following operative directions that we had ultimately framed while disposing of a batch of writ petitions in **Kanwaljeet Kaur v Assistant Commissioner of Income Tax Circle (34) 1 Delhi and Others [**2025 SCC OnLine Del 605] and where we had observed as follows:-

> "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."

4. The writ petition shall consequently stand disposed of on terms identical to those provided in *Kanwaljeet Kaur*.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**FEBRUARY 11, 2025/nd**