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

\+ W.P.(C) 85/2023

VIJAY KUMAR BANSAL .....Petitioner

Through: Dr. Kapil Goel and Mr. Sandeep Goel, Advs.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCEL 14, NEW DELHI .....Respondent

Through: Mr. Vipul Agrawal, SSC along with Ms. Sakshi Shairwal, JSC.

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

O R D E R

% **10.03.2025**

1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year [‘**AY**’] 2013-14. 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:

WP (C) NO	**85/2023** **ITEM 44 ADVANCE LIST**
NAME OF CASE	VIJAY KUMAR BANSAL VS DCIT CC 14 NEW DELHI
ASST YEAR	2013-2014 (an assessment order dated 21.01.2016 was framed under Section 143(3) of the Act REFER Annexure)

OLD LAW /INITIAL NOTICE U/S 148	30.06.2021 (ANNEXURE P-4 PAGE 124 to 127)
Time remaining till 30.06.2021	0 day
148A(B)NOTICE	26.05.2022 (ANNEXURE P-6 PAGE 145 TO 147)
REPLY 148A(C)	08.06.2022 (ANNEXURE P-7 PAGE 148 TO 170)
Extended period by which notice u/s 148 could be issued	08.06.2022 (08.06.2022 plus zero day)
148A(D) ORDER & 148 NOTICE UNDER NEW REGIME	26.07.2022 & 28.07.2022(ANNEXURE P-8 & P-9 PAGE 171 to 181 & 182/183) **TIME BARRED OUTSIDE 08.06.2022**
STATUS	TIME BARRED AS PER ILLUSTRATION GIVEN IN RAJEEV BANSAL (PARA 112) & ***THIS HON'BLE COURT DECISION IN CASE OF RAM BALRAM BUILDHOME PVT. LTD VS ITO W.P.(C) 16232/2024 Judgment delivered on: 30.01.2025) &*** Covered by this hon'ble court decision in case of **Kanwaljeet Kaur v. Assistant Commissioner Of Income Tax Circle (34) 1 Delhi & Ors 2025:DHC:656-DB (para 27 to para 29)**

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.
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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."

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

MARCH 10, 2025/RW