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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision : 01.12.2025

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**W.P.(C) 18241/2025, CM APPL. 75414/2025
DOLF LEASING LTD**

.....Petitioner

**Through: Mr. R. Somnathanam, Mr. Rishabh
and Mr. Deepak, Advs.**

versus

ACIT CIRCLE 7 1 DELHI AND ORS.

.....Respondents

**Through: Mr. Indruj Rai, SSC, Ms. Sanjeev
Menon, JSC and Mr. Rahul
Singh, JSC.****CORAM:****HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MS. JUSTICE MINI PUSHKARNA****V. KAMESWAR RAO, J. (ORAL)**

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

“A) To issue writ of certiorari or other appropriate writ, order or direction to quash the illegal notice u/s. 148 dt. 30.7.2022 and illegal order u/s. 148A(d) dt. 30.7.2022 (Annexures No. 5 & 6) and declare the same as barred by limitation, without jurisdiction and unauthorized by law.

B) To issue writ of certiorari or other appropriate writ to quash the illegal order of reassessment dt. 27.05.2023 u/s 147 read with 144B by NFAC and declare the same as void ab initio and non-est in law and



consequently quash the illegal demands of income-tax and interest raised thereunder by the respondent.

C) To quash the illegal notice for rectification dt. 14.11.2025 u/s. 154 and declare the same as unsustainable and unauthorized by law.

D) To quash the illegal notice for revision u/s. 263 dt. 18.11.2025 as wholly without jurisdiction and impermissible in law.

E) To stay the proceedings before the respondents pursuant to the above notices and orders which are impugned in this petition.

F) To summon the records of lower authorities.

G) To grant early out of turn hearing to the petitioner.

H) To award costs.”

2. The submission of learned counsel for the petitioner is that, though the petitioner, pursuant to the assessment order has approached the Commissioner of Income Tax (Appeals) [“CIT (Appeals)”] but in view of settled position of law by the Supreme Court in ***Union of India v. Rajeev Bansal, (2024) 469 ITR 46 (SC)***, the proceedings initiated against the petitioner for reassessment being barred by limitation, the petitioner has approached this Court vide this petition. He clarifies that as the judgment of the Supreme Court in ***Rajeev Bansal (supra)*** was subsequent to the assessment order and also after the filing of the appeal by the petitioner before the CIT (Appeals), the petitioner did not approach this Court or urged the point of limitation before the said Authorities.

3. He states that, on 31.01.2025, submissions have been filed by the



petitioner before the CIT (Appeals) after receipt of notice from the CIT (Appeals) wherein, the petitioner herein had taken a specific plea by relying upon the judgment in the case of *UOI v. Rajeev Bansal (Supra)*, but the issue has not been decided till date.

4. Mr. Sanjeev Menon, learned Junior Standing Counsel for the respondents/Revenue do not contest the fact that the submissions have been filed wherein the petitioner has taken a plea based on *Rajeev Bansal (supra)*.

5. If that be so, appropriate shall be that a direction is given by this Court to CIT (Appeals) to consider the submissions made by the petitioner on 31.01.2025 and decide the issue of limitation raised, as a preliminary issue. Once a decision is taken by CIT (Appeals), the parties shall proceed in accordance with law.

6. It is directed that the CIT (Appeals) shall decide the preliminary issue based on the submissions filed, within eight weeks from the date of receipt of copy of this order.

7. It is made clear till such time the issue of limitation is decided, no proceedings shall be held on the two notices issued under Sections 154 and 263 of the Income Tax Act, 1961.

8. The petition is, accordingly, disposed of.

V. KAMESWAR RAO, J

MINI PUSHKARNA, J

DECEMBER 01, 2025/sr