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

\+ W.P.(C) 19348/2025 & CM APPL. 80725/2025

ANJU SHARMA .....Petitioner

Through: Mr. Samyak Gangwal and Ms. Tanvi Bhadhana, Advs.

versus

OFFICE OF THE INCOME TAX OFFICER, WARD 34(1), DELHI & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC, Mr. Rahul Singh & Mr. Gaurav Kumar, Advs.

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

<u>O R D E R</u>

% **22.12.2025**

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

> *"a) Issue a writ of Certiorari, or any other appropriate writ, order, or direction, quashing the impugned notice under Section 148 of the Act dated 17.06.2021 and all consequential proceedings [including the order under Section 148A(d) dated 20.07.2022, the Assessment Order under Section 147 dated 30.05.2023, the Rectification Order under Section 154 dated 23.10.2025, and the Notice of Demand dated 23.10.2025 for A.Y. 2015-16]; and/or*
> *b) Pass an order for costs in favour of the Petitioner and against the Respondents; and/or"*

2. The submission is primarily that the proceedings which have been initiated pursuant to the notice dated 17.06.2021 under Section 148 of the

Income Tax Act, 1961 (the Act) for the Assessment Year (AY) 2015-16 and all consequential proceedings are barred by limitation in view of the concession made by the Revenue before the Supreme Court in ***Union of India v. Rajeev Bansal, 2024 INSC 754***.

3. Mr. Sanjeev Menon, learned SSC for the respondents do not seriously contest the submission made by the counsel for the petitioner.

4. We also find that order under Section 148A(d) of the Act was passed on 20.07.2022; assessment order under Section 147 of the Act was passed on 30.05.2023 and even a rectification order under Section 154 of the Act was passed on 23.10.2025 followed by a demand notice dated 23.10.2025.

5. If that be so, in view of the mandate of the Supreme Court in ***Rajeev Bansal (supra),*** the notice issued under Section 148 of the Act of 17.06.2021 and all consequential proceedings as referred to above being barred by limitation are invalid and are liable to be quashed. We order so.

6. The petition is disposed of.

7. The pending application is disposed of as having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 22, 2025

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