226-c **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

CM-11744-CWP-2025 in/and
CWP-24801-2022
Date of Decision: February 02, 2026

Krishan Mohan Gupta .....Petitioner

Versus

Union of India and others ..... Respondents

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI

Present: Ms. Radhika Suri, Senior Advocate with
Ms. Parnika Singla, Advocate and
Mr. Abhinav Narang, Advocate for the petitioner.

Mr. Saurabh Kapoor, Senior Standing counsel with
Mr. Rana Gurtej Singh, Junior Standing counsel
for respondent – Income Tax Department.

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LISA GILL, J.

1. Prayer in CM-11744-CWP-2025 is for allowing the writ petition in terms of judgment of Hon'ble the Supreme Court in **Union of India Vs. Rajeev Bansal, (2024) 167 Taxmann.com 70 (SC)**. This High Court in **Jay Jay Agro Industries vs. Income Tax Officer 2025 SCC OnLine P&H 6852** has allowed the writ petition in view of **Rajeev Bansal**'s case, supra.

2. Prayer in this writ petition is for setting aside notice dated 25.06.2021 under Section 148 of the Income Tax Act, 1961 (for short 'IT Act'); notice dated 27.05.2022 under Section 148A(b) of IT Act; order dated 29.07.2022 under Section 148A(d) of IT Act and consequential notice dated 29.07.2022 under Section 148 of IT Act, for Assessment Year 2015-16 passed by respondent-Income Tax Department.

CWP-24801-2022 (O&M)

2. Learned counsel for petitioner submits that the matter is squarely covered in favour of petitioner in view of judgment of Hon'ble the Supreme Court in the case of **Rajeev Bansal,** supra wherein the revenue had conceded that for assessment year 2015-16, all notices issued on or after 01.04.2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 (for short - 'TOLA').

3. Learned counsel for respondent-Income Tax Department submits that impugned notices under IT Act in the present case have indeed been issued beyond the time limit surviving under IT Act read with TOLA and the matter is covered in favour of petitioner in view of judgment of Hon'ble the Supreme Court in the case of **Rajeev Bansal,** supra.

4. Keeping in view the facts and circumstances as above, including specific stand of respondent-Income Tax Department, notice dated 25.06.2021 under Section 148 of the Income Tax Act, 1961; notice dated 27.05.2022 under Section 148A(b) of IT Act; order dated 29.07.2022 under Section 148A(d) of IT Act and consequential notice dated 29.07.2022 under Section 148 of IT Act are set-aside.

5. Writ petition is, thus, allowed. Application is disposed of accordingly.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

February 02, 2026
Rts

Whether speaking/reasoned: Yes/No Whether reportable: Yes/No