$~61 to 63

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

\+ W.P.(C) 1560/2023

VIBHOR AGGARWAL .....Petitioner

Through: Mr. Ruchesh Sinha & Ms. Upasna Vashistha, Advs.

versus

ITO WARD 34 (1) NEW DELHI & ANR. .....Respondents

Through: Mr. Debesh Panda, SSC, Ms. Zehra Khan & Mr. Mikramaditya Singh, JSC.

(62)

\+ W.P.(C) 1621/2023

VIBHOR AGGARWAL (HUF) .....Petitioner

Through: Mr. Ruchesh Sinha & Ms. Upasna Vashistha, Advs.

versus

ITO WARD 34 (1) NEW DELHI & ANR. .....Respondents

Through: Mr. Debesh Panda, SSC, Ms. Zehra Khan & Mr. Mikramaditya Singh, JSC.

(63)

\+ W.P.(C) 1622/2023

JOLLY AGGARWAL .....Petitioner

Through: Mr. Ruchesh Sinha & Ms. Upasna Vashistha, Advs.

versus

ITO WARD 34 (1) NEW DELHI & ANR. .....Respondents

Through: Mr. Debesh Panda, SSC, Ms. Zehra Khan & Mr. Mikramaditya Singh, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **03.02.2026**

1. The notice for Assessment Year 2015-16 under Section 148 which has been challenged in all these writ petitions had been issued on 28.06.2021.

2. Learned counsel for the petitioner at the outset submitted that these writ petition deserve to be allowed in view of the statement made by the learned Additional Solicitor General before Hon'ble the Supreme Court in the case of **Union of India v. Rajeev Bansal** reported in **[2024] 167 taxmann.com 70 (SC)** which reads thus:

> *"f. The Revenue concedes that for the assessment year 2015-16, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA;"*

3. In view of the aforesaid, all the captioned writ petition are allowed. All the notices dated 28.06.2021 and consequential proceedings impugned herein are hereby quashed/annulled.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 3, 2026/*sr*