2026:DHC:1272-DB

$~2 & 3

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

% *Date of Decision : 13.02.2026*

\+ W.P.(C) 4484/2023 & CM APPL. 17165/2023

SUCHI AGARWAL .....Petitioner

Through: Dr. Kapil Goel, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1) NEW DELHI .....Respondent

Through: Mr. Sunil Agarwal, SSC, Ms. Monica Benjamin, JSC and Mr. Rohit Chakraborty, Adv.

(3)

\+ W.P.(C) 4629/2023 & CM APPL. 17702/2023

BAL KRISHAN GUPTA .....Petitioner

Through: Dr. Kapil Goel, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1) NEW DELHI .....Respondent

Through: Mr. Sunil Agarwal, SSC, Ms. Monica Benjamin, JSC and Mr. Rohit Chakraborty, Adv.

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

<u>JUDGMENT</u>

<u>DINESH MEHTA, J. (ORAL)</u>

1. Learned counsel for the petitioner submitted that order in both the cases were issued on 29.06.2022 under Section 148A(d) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for Assessment Year 2015-16 and therefore, they are clearly time barred and covered by the judgment in the case of **Union of India v. Rajeev Bansal: 2024 INSC 754**.

2. Mr. Sunil Agarwal, learned Senior Standing Counsel for the respondent is not in a position to dispute the aforesaid position of facts and law.

3. We find that impugned proceedings are covered by the concession given by the Assistant Solicitor General, who appeared for the Revenue in that case.

4. The impugned notice dated 29.06.2022 issued under Section 148 of the Act of 1961 and orders dated 29.06.2022 so also prior and consequential proceedings are hereby quashed.

5. Writ petitions are allowed.

6. Pending application(s), if any, are also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 13, 2026/*cd*