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

+ **W.P.(C) 12103/2022 CM APPL. 38919/2023**

DOOR DEVICES MANUFACTURING COMPANYPetitioner

Through: Mr. Rupesh Kumar, Sr. Adv. with
Ms. Pankhuri Shrivastava & Mr.
Mukul, Advs.

versus

**PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX DELHI
& ANR.**Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V. K.
Saksena, JSC & Ms. Hemlata Rawat,
JSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

14.05.2026

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1. By way of the present petition, the petitioner has challenged the notice dated 28.07.2022 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) pertaining to Assessment Year (AY) 2014-15.
2. Learned Senior Counsel for the petitioner contended that the proceedings are barred by limitation in light of the judgment of Hon'ble the Supreme Court in the case of *Union Of India v. Rajeev Bansal* reported in **[2024] 469 ITR 46 (SC)**.
3. Learned Senior Counsel for the petitioner in this regard submitted that the order under Section 148A(d) of the Act of 1961 was passed and simultaneously a notice was issued to the petitioner for Assessment Year (AY) 2014-15 on 27.07.2022, which is beyond the period of limitation.



4. Apprising the facts of the case, learned Senior Counsel for the petitioner informed that for AY 2014-15, reopening of the assessment could be done up to 31.03.2021, however, pursuant to the extension of time pursuant to The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 a notice could have been issued by 30.06.2021.
5. He submitted that the notice under Section 148 of the Act of 1961 was issued to the petitioner on 28.06.2021, whereafter in light of the judgment of ***Union Of India v. Ashish Agarwal*** reported in **[2022] 444 ITR 1**, said notice was treated to be a notice under Section 148A(b) of the Act of 1961. On 28.06.2021 there were 02 days at AO's disposal within which the notice for reassessment could be issued from the date when the petitioner filed the reply pursuant to the notice/information which was supplied to the petitioner.
6. He submitted that the reply, after the information was supplied to the petitioner, came to be filed on 14.06.2022 (as per the direction given in **Ashish Agarwal (supra)**) and thus, the notice could have been issued latest by 16.06.2022, (within 02 days, calculated from 14.06.2022) whereas the order under Section 148A(d) so also the notice under Section 148 of the Act of 1961 has been passed on 27.07.2022 and 28.07.2022 respectively. He, therefore, argued that the order under Section 148A(d) so also the notice under Section 148 is clearly time barred, as held by Hon'ble the Supreme Court in the case of **Rajeev Bansal (supra)**.
7. Despite his attempt, learned counsel for the respondents could not demolish the argument advanced by the learned Senior Counsel.
8. Having heard learned counsel for the parties and upon perusal of the



factual matrix, it is apparent that the notice was issued to the petitioner under Section 148 of the Act of 1961, firstly on 28.06.2021. Thereafter, in light of the judgment of Hon'ble the Supreme Court in the case of **Ashish Agarwal** (*supra*), the said notice issued to the petitioner was treated as notice under Section 148A(b) of the Act of 1961 and reasons recorded were supplied to the petitioner.

9. By way of letter/notice dated 26.05.2022, the petitioner was allowed two weeks' time to file reply, which the petitioner however, filed on 14.06.2022.

10. As per the judgment in the case of **Rajeev Bansal** (*supra*), surviving period was to be calculated and then such period of 02 days (30.06.2021-28.06.2021) was to be added after the date, the petitioner-assessee had filed reply, which in the instant case was done on 14.06.2022. If 02 days are added from starting date (14.06.2022), the date, by which the notice under Section 148 could be issued, comes out to be 16.06.2022.

11. Such being the position the order under Section 148A(d) of the Act of 1961 so also impugned notice under Section 148 of the Act of 1961 issued on 27.07.2022 and 28.07.2022 are clearly time barred.

12. The impugned notice under Section 148 so also the order passed under Section 148A(d) of the Act of 1961 is, therefore, quashed and set aside.

13. The petition stands allowed.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 14, 2026/sr

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