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

\+ W.P.(C) 14956/2025 CM APPL. 61529/2025

BKTS REALTECH PRIVATE LIMITED

.....Petitioner

Through: Mr. Yash Gaiha, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4 (2) DELHI AND ORS & ORS.

.....Respondent

Through: Mr. Vipul Agrawal SSC with Ms. Sakshi Shairwal, Mr. Akshat Singh, JSCs, Mr. Gaoraang Ranjan and Ms. Harshita Kotru, Advs.

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

O R D E R

% 25.04.2026

1. In view of the notification no.64/G-4/Genl.-I/DHC dated 27.02.2026, the matters listed on 03.03.2026 were directed to be listed today i.e., 25.04.2026.

2. By way of the present writ petition, the petitioner has challenged the reassessment proceedings initiated pursuant to the impugned notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for the Assessment Year (AY) 2014-15, along with a show cause notice dated 20.08.2024 passed under Section 148A(b) of the Act of 1961.

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3. Learned counsel for the petitioner submits that the impugned notices are clearly time-barred with regard to the relevant assessment year and thus, invalid having been issued beyond the prescribed period of limitation, as held by this Court in the case of **Manju Somani v. Income Tax Officer Ward-70(1) & Ors.,** NC: 2024:DHC:5411-DB and by Hon'ble the Supreme Court in the case of **Union of India v. Rajeev Bansal,** reported in 2024 SCC OnLine SC 2693.

4. Mr. Vipul Agrawal, learned Senior Standing Counsel for the respondent fairly concedes that the present case is covered by Rajeev Bansal (supra).

5. In light of the aforesaid, the impugned notice dated 31.08.2024 along with show cause notice dated 20.08.2024 along with all consequential proceedings are hereby quashed.

6. The petition stands allowed.

7. Pending application is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 25, 2026/*dd*

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