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

\+ W.P.(C) 17076/2025 CM APPL. 70279/2025

AMANDEEP SINGH PROPRIETOR, GURU KRIPA ENTERPRISES .....Petitioner

Through: Mr. Karan Singh and Mr. Rohit Aggarwal, Advs.

versus

OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10(1), DELHI .....Respondent

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, JSC and Ms. Nupur Sharma, Adv.,

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

ORDER

% **18.05.2026**

1. By way of present writ petition, the petitioner has challenged the notice dated 13.06.2025 issued under Section 148A(1) of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* for Assessment Year (AY) 2019-20 and corresponding order passed under Section 148A(3) of the Act of 1961 and the notice dated 30.06.2025 issued under Section 148 of the Act of 1961 for AY 2019-20.

2. Learned counsel for the petitioner informed that the respondent had earlier issued a notice dated 29.03.2025 under Section 148A(1) of the Act of 1961 to the petitioner seeking reopening of petitioner's assessment for AY 2019-20, and after the petitioner had filed the reply, another notice under Section 148A(1) of the Act of 1961 dated 13.06.2025 came to be issued.

3. He argued that without dropping the previous proceedings, the respondent has issued a fresh notice under Section 148A(1) of the Act of 1961, which means that proceedings initiated earlier had been dropped. He added that if the notice issued under section 13.06.2020 is taken to be a notice invoking the jurisdiction, the same is time-barred.

4. The respondent has filed an affidavit in furtherance of the direction given by this Court on previous date of hearing i.e. 26.02.2026.

5. On perusal of the affidavit filed by the Assessing Officer (AO), we find that the subsequent notice dated 13.06.2025 is not a fresh notice under Section 148A(1) of the Act of 1961. It is in continuation of the proceedings which were triggered on 29.03.2025.

6. Mr. Abishek Maratha, learned Senior Standing Counsel submitted that the petitioner has misconstrued the notice dated 13.06.2025 to be a fresh notice. He added that although a reference of Section 148A(1) of the Act of 1961 has been made, but it is in continuation of the previous notice dated 29.03.2025 and not a fresh notice. He argued the petitioner's contention that the instant notice dated 13.06.2025 is time-barred, is wholly misconceived.

7. Heard learned counsel for the parties and perused the record.

8. If the notice dated 13.06.2025 (Annexure-C) alone is seen, it *prima-facie* gives an impression that it is another jurisdictional notice, whereas if the material on record, including the affidavit filed by the respondent is taken into consideration, it is apparent that the notice dated 13.06.2025 is in continuation of the previous notice, which was issued on 29.03.2025.

9. We, therefore, do not find any error or infirmity in the proceedings being undertaken by the respondent, inasmuch as the same should be

construed to have been initiated on 29.03.2025. Taken from 29.03.2025, the proceedings are within available limitation.

10. As an upsort of the discussion foregoing, the writ petition is dismissed and pending application is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 18, 2026/*ss*