$~12 to 13

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

\+ ITA 736/2025, CM APPL. 77312/2025, CM APPL. 77313/2025.

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant

Through: Mr. Ruchir Bhati, SSC

versus

STAR WIRE INDIA LTD. .....Respondent

Through: Mr. Rohit Jain and Mr. Samarth Choudhari, Advs.

13

\+ ITA 737/2025, CM APPL. 77393/2025, CM APPL. 77394/2025.

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant

Through: Mr. Ruchir Bhati, SSC

versus

STAR WIRE INDIA LTD. .....Respondent

Through: Mr. Rohit Jain and Mr. Samarth Choudhari, Advs.

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

O R D E R

% 03.02.2026

1. In these two appeals which relate to assessment years 2013-14 and 2014-15 respectively, the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*) has quashed the proceedings while holding that Assessing Officer (AO) had issued notice of re-assessment under Section 148 *qua* which no additions were made while passing the assessment order.

2. The Tribunal has, therefore, held that since the reason for which the assessment was re-opened itself did not exist, the AO could not proceed further and assess the other income of the respondent-assessee. While relying

upon the judgment of this Court in the case of **Ranbaxy Laboratories Ltd. v. CIT** [2011] 336 ITR 136 (Del) and **ATS Infrastructure Ltd. v. ACIT** [2025] 473 ITR 595 (Del).

3. Mr. Rohit Jain, learned counsel for the respondent at the outset submitted that since the notices under Section 148 in both the cases were issued on 29.05.2021 and assessment years being 2013-14 and 2014-15, the notices were in any case time-barred, as has been held by Hon'ble the Supreme Court in the case of **Union of India v. Rajeev Bansal**: 2024 INSC 754.

4. Mr. Ruchir Bhatia, learned Senior Standing Counsel is not even in position to dispute this legal position.

5. We therefore, affirm the order passed by the Tribunal being covered by the judgment in the case of Ranbaxy Laboratory (Supra). We also hold the proceedings to be without jurisdiction in the light of judgment of Hon'ble the Supreme Court rendered in the case of Rajeev Bansal (Supra).

6. The appeals are therefore, dismissed.

7. Pending applications are also disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 3, 2026/*ss*