



70, 201

\$~13 to 20, 22 to 25, 27, 28, 30 to 35, 37 to 44, 47, 49 to 61, 63 to 67
* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7509/2021
NARESH KHETRAPAL Petitioner
Through Dr.Rakesh Gupta, Mr.Somil Agarwal
Ms.Tani Malik, Advs.
versus

ASST.COMMISSIONER OF INCOME TAX & ORS.

..... Respondents
Through Mr.Udit Sharma, Adv. for
Ms.Vibhooti Malhotra, Sr. SC

\$~14

+ W.P.(C) 7862/2021
AMIT JAIN HUF Petitioner
Through Mr.Kapil Goel, Mr.Sandeep Goel,
Advs.
versus

INCOME TAX OFFICER WARD 35(1) DELHI AND ANR.

..... Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

\$~15

+ W.P.(C) 7863/2021
GSM AUTO SPARES PVT. LTD Petitioner
Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.
versus

ASSISTANT COMMISSIONER OF INCOME TAX (OSD) & ANR.

..... Respondents
Through Mr.Anant Ram Sharma, Adv. for
Mr.Ajit Sharma, Sr. SC



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\$~16

+ W.P.(C) 7864/2021
 BRIJ MOHAN GOYAL (HUF) Petitioner
 Through Mr.Nitin Gulati and Mr.Rajiv
 Sharma, Advocates
 versus

INCOME TAX OFFICER, WARD- 47(1), DELHI & ANR.

..... Respondents
 Through Mr.Udit Sharma, Adv. for
 Ms.Vibhooti Malhotra, Sr. SC

\$~17

+ W.P.(C) 7865/2021
 ARUNA ANEJA Petitioner
 Through Mr Salil Kapoor, Ms Ananya Kapoor
 Mr Sanat Kapoor, Ms Soumya Singh,
 Mr Sumit Lalchandani, Advs.
 versus

INCOME TAX OFFICER, WARD 44-6 & ANR. Respondents

Through Mr.Ruchir Bhatia, Sr. SC

\$~18

+ W.P.(C) 7866/2021
 BRIJ MOHAN GOYAL (HUF) Petitioner
 Through Mr.Amol Sinha, Mr.Nitin Gulati and
 Mr.Rajiv Sharma, Advocates
 versus

INCOME TAX OFFICER, WARD-47(1), DELHI & ANR.

..... Respondents
 Through Mr.Udit Sharma, Adv. for
 Ms.Vibhooti Malhotra, Sr. SC for
 Revenue.
 Mr.Dhananjay Yadav, Adv. for UOI.

\$~19

+ W.P.(C) 7867/2021
 GUPTA AUTO IMPEX Petitioner
 Through Mr Salil Kapoor, Ms Ananya Kapoor



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Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 58-3 & ANR. Respondents
Through Mr.Udit Sharma, Adv. for
Ms.Vibhooti Malhotra, Sr. SC

\$~20

+ W.P.(C) 7868/2021
APM INFRASTRUCTURE PRIVATE LIMITED Petitioner
Through Mr.Ruchesh Sinha and Ms.Divya
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1),
& ORS. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv
for Revenue.
Mr. Vivekanand Mishra, SPC for
UOI.

\$~22

+ W.P.(C) 7870/2021
BEST NEWS COMPANY PRIVATE LIMITED Petitioner
Through Mr. T M Shivakumar Advocate

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(2),
DELHI & ANR. Respondents
Through Mr.Abhishek Maratha, Sr. SC

\$~23

+ W.P.(C) 7871/2021
GSM AUTO SPARES PVT. LTD Petitioner
Through Mr Salil Kapoor, Ms Ananya Kapoor



u

Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX (OSD) & ANR.
..... Respondents

Through Mr.Anant Ram Sharma, Adv. for
Mr.Ajit Sharma, Sr. SC

\$~24

+ W.P.(C) 7872/2021

RAJESH KATHURIA Petitioner

Through Mr.Rohit Tiwari & Mr.Shobhit
Tiwari, Sanjeev Gupta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 13(1)
DELHI & ANR. Respondents

Through Mr.Abhishek Maratha, Sr. SC

\$~25

+ W.P.(C) 7873/2021

PRAVEEN JAIN HUF Petitioner

Through Mr.Rohit Tiwari & Mr.Shobhit
Tiwari, Sanjeev Gupta, Advs

versus

INCOME TAX OFFICER, WARD 58(3), DELHI & ANR.
..... Respondents

Through Mr.Anant Ram Sharma, Adv. for
Mr.Ajit Sharma, Sr. SC

\$~27

+ W.P.(C) 7875/2021

HARISH KUMAR ANEJA -HUF- Petitioner

Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus



INCOME TAX OFFICER, WARD 44-6 & ANR. Respondents
Through Mr.Ruchir Bhatia, Sr. SC

\$~28

+ W.P.(C) 7876/2021
ADITI INFRABUILD AND SERVICES LTD. Petitioner
Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Adv.

versus

INCOME TAX OFFICER, WARD1(1) DELHI & ANR.
..... Respondents
Through Mr.Sanjay Kumar, Sr. SC

\$~30

+ W.P.(C) 7878/2021
T.K.S BUILDERS PRIVATE LIMITED Petitioner
Through Dr.Rakesh Gupta, Mr.Somil Agarwal
Ms.Tani Malik, Adv.

versus

INCOME TAX OFFICER & ORS. Respondents
Through Mr.Ruchir Bhatia, Sr. SC

\$~31

+ W.P.(C) 7879/2021
SRI DEEPAK GUPTA AND SONS (HUF) Petitioner
Through Mr.Rohit Tiwari & Mr.Shobhit
Tiwari, Sanjeev Gupta, Adv

versus

INCOME TAX OFFICER, WARD 46(1) DELHI & ANR.
..... Respondents
Through Mr.Udit Sharma, Adv. for
Ms.Vibhooti Malhotra, Sr. SC



\$~32

+ W.P.(C) 7880/2021

RAJESH PANJWANI

..... Petitioner

Through Mr.P. Roychaudhuri, Advocate

versus

ITO WARD 49 1, DELHI & ORS.

..... Respondents

Through Mr.Udit Sharma, Adv. for
Ms.Vibhooti Malhotra, Sr. SC.

\$~33

+ W.P.(C) 7889/2021

ANUJ KAPOOR

..... Petitioner

Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16(1)
DELHI & ANR.

..... Respondents

Through Mr.Udit Sharma, Adv. for
Ms.Vibhooti Malhotra, Sr. SC

\$~34

+ W.P.(C) 7893/2021

SAS FININVEST LLP

..... Petitioner

Through Mr.Ved Jain, Ms.Richa Mishra, Adv

versus

INCOME TAX OFFICER, WARD 30-5 & ORS. Respondents

Through Mr.Anant Ram Sharma, Adv. for
Mr.Ajit Sharma, Sr. SC for Revenue.
Ms.Sarika Singh Adv for R-3 & 4



\$~35
+ W.P.(C) 7894/2021

NAV BHARAT INTERNATIONAL LTD. Petitioner
Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 18-1 & ANR. Respondents
Through Mr.Anant Ram Sharma, Adv. for
Mr.Ajit Sharma, Sr. SC

\$~37
+ W.P.(C) 7897/2021

CONCEPT STUDIO (INDIA) PRIVATE LIMITED. Petitioner
Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus

1. DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 4-
2, DELHI & ANR. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~38
+ W.P.(C) 7898/2021

ADITI INFRABUILD AND SERVICES LTD. Petitioner

Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus



INCOME TAX OFFICER, WARD 1 (1) DELHI & ANR.

..... Respondent

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department

\$~39

+ W.P.(C) 7899/2021

BRAJENDRA PRASAD THAKUR

..... Petitioner

Through Mr.Kapil Goel, Mr.Sandeep Goel,
Advs

versus

INCOME TAX OFFICER WARD 30(5) DELHI AND ANR.

..... Respondent

Through Mr.Abishek Maratha, Sr.SC

\$~41

+ W.P.(C) 7901/2021

ANIL THAKRAN

..... Petitioner

Through Mr.Ved Jain, Ms.Richa Mishra, Advs

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE 25-1
& ORS.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC for Revenue
Mr.P.C.Yadav Sr Panel Counsel UOI.

\$~42

+ W.P.(C) 7902/2021

SATISH BANSAL

..... Petitioner

Through Mr.Ved Jain, Ms.Richa Mishra, Advs



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versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16-1 &
ORS. Respondents
Through Mr.Abhishek Maratha, Sr. SC

\$~43

+ W.P.(C) 7903/2021

M D OVERSEAS PRIVATE LIMITED Petitioner
Through Mr.Ved Jain, Ms.Richa Mishra, Advs

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14 & ORS. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department.
Mr.Ruchir Mishra and Mr.Mukesh
Kumar Tiwari Advocates for
Respondent UOI.

\$~44

+ W.P.(C) 7904/2021

DHARAM PAL KUKREJA Petitioner
Through Mr.Ashish Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC



\$~47
+ W.P.(C) 7908/2021

VIJAYPOWER GENERATORS LTD. Petitioner
Through Mr Salil Kapoor, Ms Ananya Kapoor
Mr Sanat Kapoor, Ms Soumya Singh,
Mr Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 26-3 & ANR. Respondents
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC

\$~49
+ W.P.(C) 7911/2021
AMRIT PAL SINGH CHADHA Petitioner
Through Mr.Rohit Jain, Ms.Kavita Jha and Mr.
Aniket D. Agrawal, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.
..... Respondents
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC for Revenue.
Mr.Sidharth Khatana, SPC for UOI

\$~50
+ W.P.(C) 7912/2021
HCL TECHNOLOGIES LTD Petitioner
Through Mr.Neeraj Jain and Mr.Aditya Vohra,
Advs.

versus

JOINT COMMISSIONER OF INCOME TAX (OSD) & ORS.
..... Respondents
Through Mr.Abishek Maratha, Sr. SC for



Revenue.

Mr.Neeraj, Mr.Sahaj Garg,
Mr.Vedansh Anand, Mr.Rudra, Advs.
for UOI.

\$~51

+ W.P.(C) 7913/2021

CHARANBIR SINGH SETHI Petitioner
Through Mr.Rohit Jain, Mr. Aniket D.
Agrawal, Advocates
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department.
Mr.Sandeep Tyagi, SPC for UOI.

\$~52

+ W.P.(C) 7914/2021

CHARANBIR SINGH SETHI Petitioner
Through Mr.Rohit Jain, Mr. Aniket D.
Agrawal, Advocates
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents
Through
Mr.Sandeep Tyagi, SPC for UOI.

\$~53

+ W.P.(C) 7918/2021

BEST NEWS COMPANY PRIVATE LIMITED Petitioner
Through Mr. T M Shivakumar Advocate

versus



DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(2),
 DELHI & ANR. Respondents
 Through Mr.Sanjay Kumar, Sr. SC

\$~54
 + W.P.(C) 7919/2021

ANITA SAPRA Petitioner
 Through Mr Salil Kapoor, Ms Ananya Kapoor
 Mr Sanat Kapoor, Ms Soumya Singh,
 Mr Sumit Lalchandani, Adv.
 versus

INCOME TAX OFFICER, WARD15-1 & ANR. Respondents
 Through Mr.Kunal Sharma, Sr. SC with
 Ms.Zehra Khan, Jr. SC and
 Mr.Shubhendu Bhattacharyya, Adv

\$~55
 + W.P.(C) 7920/2021

NAV BHARAT INTERNATIONAL LTD. Petitioner
 Through Mr Salil Kapoor, Ms Ananya Kapoor
 Mr Sanat Kapoor, Ms Soumya Singh,
 Mr Sumit Lalchandani, Adv.
 versus

INCOME TAX OFFICER, WARD 18-1 & ANR. Respondents
 Through Mr.Anant Ram Sharma, Adv. for
 Mr.Ajit Sharma, Sr. SC

\$~56
 + W.P.(C) 7921/2021

VARDAN SECURITIES PRIVATE LIMITED Petitioner
 Through Mr.Ved Jain, Ms.Richa Mishra, Adv.
 versus



INCOME TAX OFFICER, WARD 26-1 & ORS. Respondents
 Through Mr.Ruchir Bhatia, Sr. SC for Revenue.
 Mr.Rajkumar Yadav and Mr.Sanjay
 Singh, Advs.for UOI.

\$~57

+ W.P.(C) 7924/2021

AMRIT PAL SINGH CHADHA Petitioner
 Through Mr.Rohit Jain, Mr. Aniket D.
 Agrawal, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.
 Respondent
 Through Mr.Zoheb Hossain, Sr. SC with
 Mr.Vipul Agrawal, Mr.Parth Semwal,
 Jr.SC for Revenue.
 Mr.Sidharth Khatana, SPC for UOI

\$~58

+ W.P.(C) 7925/2021

TINNA FINEX LIMITED Petitioner
 Through Mr.Ved Jain, Ms.Richa Mishra, Advs

versus

INCOME TAX OFFICER, WARD 25-5 & ORS. Respondents
 Through Mr.Sunil Agarwal, Sr. St. counsel
 with Mr.Tushar Gupta, Jr.SC for
 Revenue.
 Saroj Bidawat, Adv for UOI.

\$~59

+ W.P.(C) 7927/2021

AMRIT PAL SINGH CHADHA Petitioner
 Through Mr.Rohit Jain, Mr. Aniket D.
 Agrawal, Advocates



versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC for Revenue.
Mr.Sidharth Khatana, SPC for UOI

\$~60

+ W.P.(C) 7929/2021
SATISH BANSAL

..... Petitioner

Through Mr.Ved Jain, Ms.Richa Mishra, Advs

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16-1 &
ORS.

..... Respondents

Through Mr.Abhishek Maratha, Sr. SC

\$~61

+ W.P.(C) 7935/2021
RIYA GUPTA

..... Petitioner

Through Mr. T M Shivakumar Advocate

versus

INCOME TAX OFFICER WARD 35(5), DELHI & ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC

\$~63

+ W.P.(C) 7945/2021
SAGAVI ESTATE PRIVATE LIMITED

..... Petitioner

Through Mr.Ved Jain, Ms.Richa Mishra, Advs

versus



INCOME TAX OFFICER, WARD 22-1 & ORS. Respondents
 Through Mr.Puneet Rai, Sr. SC with
 Ms.Adeeba Mujahid, Jr. SC For
 Income Tax Department.
 Mr Rajendra Sahu SPC for UOI.

\$~64

+ W.P.(C) 7949/2021
 FLOVEL ENERGY PRIVATE LIMITED Petitioner
 Through Dr Rakesh Gupta, Mr. Somil Agarwal
 Ms. Tani Malik, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.
 Respondents
 Through Mr.Zoheb Hossain, Sr. SC with
 Mr.Vipul Agrawal, Mr.Parth Semwal,
 Jr.SC

\$~65

+ W.P.(C) 7950/2021
 VISHWANATH GUPTA Petitioner
 Through Mr.Ved Jain, Ms.Richa Mishra, Adv

versus

INCOME TAX OFFICER, WARD 60-5 & ORS. Respondents
 Through Mr.Anant Ram Sharma, Adv. for
 Mr.Ajit Sharma, Sr. SC for Revenue.
 Mr.Prakash Kumar, CGSC for UOI.

\$~66

+ W.P.(C) 7952/2021
 NOVELL BUILDWELL LLP Petitioner
 Through Mr.Ved Jain, Ms.Richa Mishra, Adv

versus

INCOME TAX OFFICER, WARD 52-1 & ORS. Respondents



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Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and Mr.Shubhendu
Bhattacharyya, Adv

\$~67

+ W.P.(C) 7953/2021
HCL TECHNOLOGIES LTD Petitioner
Through Mr. Neeraj Jain and Mr. Aditya
Vohra, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents
Through Mr.Abhishek Maratha, Sr. SC for
Revenue.
Mr.Neeraj, Mr.Sahaj Garg,
Mr.Vedansh Anand, Mr.Rudra, Adv.
for UOI

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

ORDER

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06.08.2021

These hearing have been conducted through video conferencing.

CM No. 24685/2021 (Exemption) in WP(C) 7509/2021

CM No. 24463/2021 (Exemption) in WP(C) 7863/2021

CM No. 24465/2021 (Exemption) in WP(C) 7864/2021

CM No. 24467/2021 (Exemption) in WP(C) 7865/2021

CM No. 24469/2021 (Exemption) in WP(C) 7866/2021

CM No. 24471/2021 (Exemption) in WP(C) 7867/2021

CM No. 24473/2021 (Exemption) in WP(C) 7868/2021

CM No. 24479/2021 (Exemption) in WP(C) 7871/2021

CM Nos. 2448182/2021 (Exemption) in WP(C) 7872/2021

CM Nos.24484-85 /2021 (Exemption) in WP(C) 7873/2021



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CM No. 24489/2021 (Exemption) in WP(C) 7875/2021
CM No. 24491/2021 (Exemption) in WP(C) 7876/2021
CM No. 24495/2021 (Exemption) in WP(C) 7878/2021
CM Nos.24497/21, 24541/2021/2021 (Exemption) in WP(C) 7879/2021
CM No. 24499/2021 (Exemption) in WP(C) 7880/2021
CM No. 24521/2021 (Exemption) in WP(C) 7889/2021
CM No. 24549/2021 (Exemption) in WP(C) 7893/2021
CM No. 24551/2021 (Exemption) in WP(C) 7894/2021
CM No. 24556/2021 (Exemption) in WP(C) 7897/2021
CM No. 24558/2021 (Exemption) in WP(C) 7898/2021
CM No. 24563/2021 (Exemption) in WP(C) 7901/2021
CM No. 24565/2021 (Exemption) in WP(C) 7902/2021
CM No.24567 /2021 (Exemption) in WP(C) 7903/2021
CM No. 24570/2021 (Exemption) in WP(C) 7908/2021
CM No. 24576/2021 (Exemption) in WP(C) 7911/2021
CM No. 24578/2021 (Exemption) in WP(C) 7912/2021
CM No. 24580/2021 (Exemption) in WP(C) 7913/2021
CM No. 24584/2021 (Exemption) in WP(C) 7914/2021
CM No. 24594/2021 (Exemption) in WP(C) 7919/2021
CM No. 24596/2021 (Exemption) in WP(C) 7920/2021
CM No. 24598/2021 (Exemption) in WP(C) 7921/2021
CM No. 24623/2021 (Exemption) in WP(C) 7924/2021
CM No. 24625/2021 (Exemption) in WP(C) 7925/2021
CM No. 24629/2021 (Exemption) in WP(C) 7927/2021
CM No. 24633/2021 (Exemption) in WP(C) 7929/2021
CM No. 24677/2021 (Exemption) in WP(C) 7945/2021
CM No. 24683/2021 (Exemption) in WP(C) 7949/2021
CM No. 24687/2021 (Exemption) in WP(C) 7950/2021
CM No. 24692/2021 (Exemption) in WP(C) 7952/2021
CM No. 24694/2021 (Exemption) in WP(C) 7953/2021

Allowed, subject to all just exceptions.

Accordingly, applications stand disposed of.

WP(C) 7509/2021 & CM No. 24684/2021
WP(C) 7862/2021 & CM No. 24461/2021
WP(C) 7863/2021 & CM No. 24462/2021
WP(C) 7864/2021 & CM No. 24464/2021



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WP(C) 7865/2021 & CM No. 24466/2021
WP(C) 7866/2021 & CM No. 24468/2021
WP(C) 7867/2021 & CM No. 24470/2021
WP(C) 7868/2021 & CM No. 24472/2021
WP(C) 7870/2021 & CM No. 24476/2021
WP(C) 7871/2021 & CM No. 24478/2021
WP(C) 7872/2021 & CM No. 24480/2021
WP(C) 7873/2021 & CM No. 24483/2021
WP(C) 7875/2021 & CM No. 24488/2021
WP(C) 7876/2021 & CM No. 24490/2021
WP(C) 7878/2021 & CM No. 24494/2021
WP(C) 7879/2021 & CM No. 24496/2021
WP(C) 7880/2021 & CM No. 24498/2021
WP(C) 7889/2021 & CM No. 2450/2021
WP(C) 7893/2021 & CM No. 24548/2021
WP(C) 7894/2021 & CM No. 24550/2021
WP(C) 7897/2021 & CM No. 24555/2021
WP(C) 7898/2021 & CM No. 24557/2021
WP(C) 7899/2021 & CM No. 24559/2021
WP(C) 7901/2021 & CM No. 24562/2021
WP(C) 7902/2021 & CM No. 24564/2021
WP(C) 7903/2021 & CM No. 24566/2021
WP(C) 7904/2021 & CM No. 24568/2021
WP(C) 7908/2021 & CM No. 24569/2021
WP(C) 7911/2021 & CM No. 24597/2021
WP(C) 7912/2021 & CM No. 24577/2021
WP(C) 7913/2021 & CM No. 24579/2021
WP(C) 7914/2021 & CM No. 24583/2021
WP(C) 7918/2021 & CM No. 24586/2021
WP(C) 7919/2021 & CM No. 24593/2021
WP(C) 7920/2021 & CM No. 24595/2021
WP(C) 7921/2021 & CM No. 24597/2021
WP(C) 7924/2021 & CM No. 24622/2021
WP(C) 7925/2021 & CM No. 24624/2021
WP(C) 7927/2021 & CM No. 24628/2021
WP(C) 7929/2021 & CM No. 24632/2021
WP(C) 7935/2021 & CM No. 24644/2021
WP(C) 7945/2021 & CM No. 24676/2021



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WP(C) 7949/2021 & CM No. 24682/2021
WP(C) 7950/2021 & CM No. 24686/2021
WP(C) 7952/2021 & CM No. 24691/2021
WP(C) 7953/2021 & CM No. 24693/2021

1. On 13th July, 2021, this Court in similar writ petitions being W.P.(C) Nos.6442/2021, 6443/2021 and 6451/2021 had issued notices and granted stay of the impugned notices. The relevant portion of the order passed in W.P.(C) Nos.6442/2021, 6443/021 and 6451/2021 is reproduced hereinbelow:-

“.....Learned counsel for the petitioners states that the impugned notices are invalid in the eyes of law and void from inception as they were issued without following the process of issuance of prior notice under section 148A of the Act. He submits that the impugned notices are invalid as they have been issued under the pre-amended provisions of the Act, which were no longer in force on the date of the impugned notices. He emphasises that the amendments are applicable to all the notices issued under Section 148 of the Act post 01st April, 2021.

Learned counsel for the petitioners states that the impugned notifications issued by the Respondent-2 are ultra vires the Act insofar as they contain the ‘explanation’ clarifying that the pre-amended Sections 148, 149 and 151 of the Act shall govern the issue of notice under Section 148 post 01st April, 2021. According to him, Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 authorizes the Central Government to only extend the time limits and nothing more.

He further states that the respondents cannot indirectly extend the operation of the old provisions of the Act beyond 31st March, 2021 in the guise of a clarification under delegated legislation.

He also relies upon interim stay orders passed by



the Bombay High Court as well as by the learned predecessor Division Bench of this Court in Mon Mohan Kohli vs. Assistant Commissioner of Income Tax & Anr., W.P. (C) 6176/2021 dated 07th July, 2021.

Issue Notice. Mr. Sanjay Kumar, Advocate, Mr. Ajit Sharma, Advocate and Mr. Kunal Sharma, Advocate accept notice on behalf of the respondents in W.P.(C) Nos. 6442/2021, 6443/2021 and 6451/2021 respectively.

Learned counsel for the respondents state that in the present cases, the time limit for issuing the notices under Section 148 of the Act stood expired and, therefore, any action under Section 148 would have been time barred by virtue of the proviso to Section 149(1) of the Act. They submit that by virtue of introduction of Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, the time limit for taking action under Section 148 has been extended till 30th June, 2021. Consequently, according to them, the impugned notifications only provide that as the time limit for issuing notice under Section 148A of the Act has been extended by deemed fiction, the procedure to be followed till 30th June, 2021 would be the old procedure mentioned under the Act. In support of their submission, they also rely upon Section 6 of the General Clauses Act, 1897.

Having heard learned counsel for the parties, this Court is of the prima facie view that the impugned notification is contrary to settled principle of statutory interpretation, namely, that any action taken post the amendment of a procedural section would have to abide by the new procedures stipulated in the amended Act.

Further, this Court is of the prima facie view that by virtue of a notification, which is a delegated legislation, the date for implementation of statutory provision, as stipulated in the Act, cannot be varied or changed.

This Court is also of the prima facie opinion that Section 6 of the General Clauses Act, 1897 offers no



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assistance to the respondents as the new Section 148A demonstrates an intent 'to destroy' the old procedure.

Consequently, following the interim orders passed by the learned predecessor Division Bench in Mon Mohan Kohli vs. Assistant Commissioner of Income Tax & Anr., W.P. (C) 6176/2021 dated 07th July, 2021 as well as similar interim order passed by the Bombay High Court, this Court directs that there shall be a stay of the operation of the impugned notices dated 09th June, 2021, 30th June, 2020 and 28th June, 2020 passed in W.P. (C) 6442/2021, 6443/2021 and 6451/2021 respectively.

Let counter-affidavits be filed within three weeks. Rejoinder Affidavits, if any, be filed before the next date of hearing.

List on 28th September, 2021."

2. Consequently, issue notice. Notice is accepted by the counsel for the respondents as mentioned hereinabove. They pray for and are permitted to file their counter-affidavits within three weeks. Rejoinder affidavits, if any, be filed before the next date of hearing.
3. Till further orders, the respondents are restrained from continuing with the reassessment proceedings, in any manner, pursuant to the impugned notices.
4. List along with WP(C) No. 6442/2021 on 28th September, 2021.
5. Ms.Kavita Jha, Advocate and Mr.Sunil Agarwal, Advocate are directed to file their short written submissions on behalf of the petitioner(s) and respondent(s) respectively not exceeding five pages each within four weeks along with the judgments that they wish to rely upon.
6. It is made clear that no adjournment shall be granted on the next date of hearing.



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7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

AUGUST 6, 2021/Arya