



2025:DHC:11148-DB



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

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Date of Decision : 10.12.2025

+ **W.P.(C) 1606/2023 CM APPL. 6101/2023**

AKC RETAILERS PRIVATE LIMITED

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr.
Himanshu Aggarwal, Adv.

versus

INCOME TAX OFFICER & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC, Ms. Zehra
Khan, JSC, Mr. Vikramaditya Singh,
JSC and Ms. Ravicha Sharma, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE SAURABH BANERJEE

V. KAMESWAR RAO , J. (ORAL)

1. This petition has been filed with the following prayers:-

“(I) writ of certiorari or writ, order or direction in the nature of certiorari, or any other appropriate writ, order or direction under Article 226/227 of the Constitution of India, quashing notice dated 27.05.2022 issued under section 148A(b) of the Income Tax Act, 1961 (‘the Act’);

(II) writ in the nature of mandamus/ certiorari or any other appropriate writ, order or direction for quashing of the impugned order dated 22.07.2022 passed by Respondent No.1 under section 148A(d) of the Act, and the consequent initiation of reassessment proceedings for AY 2013-14, and all proceedings/ actions consequent thereto”



2. The submission of learned counsel for the petitioner is that the notice under Section 148 of the Income Tax Act, 1961 dated 22.07.2022 which is relatable to the assessment year 2013-14 has been passed beyond the period of six years, which expired on 17.06.2022.

3. According to him, the issue in hand is covered by the judgment in the case of *Kanwaljeet Kaur v. Commissioner of Income Tax, 2025 SCC OnLine Del 605*. He has also placed before us a summary chart, which reads as under:-

“A. Key Facts:

S. No	PARTICULARS	DATE	Relevant Pg./ Ann No. of HC appeal
1.	Notice issued under section 148 (old regime)	24.06.2021	16
2.	Letter communicating information pursuant to SC decision in Ashish Agarwal – reply to be filed by 10.06.2022	27.05.2022	55-57/ ‘A’
3.	Reply filed by Petitioner	09.06.2022	164-195/ ‘K’
4.	Order u/s 148A (d)	22.07.2022	58-62/ ‘B’
5.	Notice issued u/s 148 – Sanction obtained from PCCIT	22.07.2022	63-65/ ‘C’

B. COMPUTATION OF LIMITATION AS PER DECISION OF UOI VS. RAJEEV BANSAL:

S.No.			SC Paras
1.	Assessment Year	2013-2014	
2.	Period of limitation u/s 149 [3 years or 6 years]	6 years	
3.	Original Period of limitation u/s	31.03.2020	



	149		
4.	Extended period of limitation as per IT Act read with TOLA	30.06.2021	Paras 65-69
5.	Date of original notice u/s 148 – deemed SCN u/s 148A(b)	24.06.2021	
6.	Time surviving from date of issuance of deemed SCN till expiry of period as extended by TOLA [from 24.06.2021]	6 days	Paras 109-113
7.	Extended to 7 days as per proviso to section 149	7 days	
8.	Period of deemed stay to be excluded as per 3 rd proviso to section 149 [Date of Original 148 till date allowed to file reply to assessee[24.06.2021 To 10.06.2022	Paras 105-107
9.	Last date for issuing notice u/s 148 [i.e., 10.06.2022+7 days]	17.06.2022	Para 77
10.	Actual date of issuance of notice u/s 148	22.07.2022	
11.	Notice u/s 148 issued under new regime is beyond the period of 6 years which expired on 17.06.2022.		Para 77

4. Suffice to state that the issue at hand in the present petition needs to be examined by the Assessing Officer keeping in view the judgment of the Supreme Court in *Union of India v. Rajeev Bansal*, 2024 SCC OnLine SC 2693 as well as this Court in *Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer & Anr.*, 2025 SCC OnLine Del 481.

5. Additionally, we may reproduce paragraphs 27 to 29 of the judgment in the case of *Kanwaljeet Kaur (supra)* as under:-

“27. We accordingly dispose of this batch of writ petitions by directing the concerned AOs to evaluate the individual SCNs' under Section 148 of the Act bearing in mind our judgments in T.K.S. Builders,



Abhinav Jindal and Naveen Kumar Gupta. These decisions have conclusively settled issues pertaining to the accordal of sanction under Section 151 as well as the authority of the jurisdictional AO to commence and undertake reassessment. Those decisions also lay at rest the challenge which the writ petitioners had raised that an AO is bound to adhere to the procedure prescribed by Section 153C in cases emanating from a search.

28. A similar exercise would have to be undertaken to examine the issue of surviving period in respect of each individual noticee under Section 148 and which would necessarily be guided by the judgments of Rajeev Bansal and Ram Balram.

29. The concerned AOs shall consequently pass a reasoned and speaking order dealing with the impact of the judgments referred to above upon the impugned reassessment notices and in the manner indicated in paras 27 and 28 of this order. That decision shall thus render a finding on whether the impugned reassessment notices would survive or be liable to be recalled. It shall be open to the writ petitioners to assail any adverse orders that may come to be passed pursuant to the above in accordance with law.”

6. In the light of the paragraphs 27 to 29 of **Kanwaljeet Kaur (supra)**, as decided by this Court on an identical issue, we dispose of the writ petition. The pending application is disposed of as having become infructuous.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

DECEMBER 10, 2025/sr