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

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Date of Decision : 18.11.2025

+ **W.P.(C) 16355/2025 & CM APPL. 66969/2025**

GRID SOLUTIONS SAS

.....Petitioner

Through: Mr Aditya Vohra and Mr Tanmay
Dhakras, Advocates.

versus

**ASSISTANT COMMISSIONER OF
INCOME TAX & ANR.**

.....Respondents

Through: Mr Sanjeev Menon and Mr Rahul
Singh, JSCs and Mr Gaurav Kumar,
Advocate.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO , J. (ORAL)

1. This petition is filed with the following prayers:-

“a) a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing the notice dated 30.03.2025 issued under section 148A(1) of the Act for assessment year 2019-20;

b) a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing the order dated 30.06.2025 passed by



Respondent No.1 under section 148A(3) and the consequent initiation of reassessment proceedings vide notice dated 30.06.2025 issued under section 148 of the Act for assessment year 2019-20;
c) grant ad-interim stay of the reassessment proceedings undertaken by Respondent No.1 under section 148 read with section 148A pursuant to the notice dated 30.06.2025 issued under section 148 of the Act for the assessment year 2019-20, pending final disposal of the present writ petition; and”

2. On the last date of hearing, Mr Indruj Rai Singh, learned SSC, who appeared for the Revenue had sought time to take instructions. Today, Mr Sanjeev Menon, learned JSC appearing for the Revenue states that he has received the instructions and as per the said instructions, it is noted that the data base notice under Section 148 was generated on 30.06.2025 at 21:14:46 and signed on 30.06.2025 at 21:16:15. It was due to a technical glitch, the document shared on the assessee's eproceeding on e-filing portal on 01.07.2025 at 00:48 hours (12:00:48AM). Even the notice annexed as Annexure C, page 144 to this petition reveals that it was sent on 01.07.2025 at 09.18 hrs.

3. The learned counsel appearing for the petitioner states the aforesaid instructions of the Revenue through Mr Menon, clearly reveals that the notice was sent on 01.07.2025, i.e. beyond the limitation period which expired on 30.06.2025. He contends that in view of the above position, the notice having been issued after 30.06.2025, i.e., 01.07.2025, makes the initiation of the proceedings barred by limitation. He refers to the decision of this Court in the case of *Suman Jeet Agarwal v. Income Tax Officer*,



Ward 61(1), & ORS, Neutral Citation : 2022:DHC:3994:DB wherein three questions relatable to this petition, amongst others were decided. The questions read as under:-

“24. The aforementioned submissions made by both the parties give rise to the following questions of law for consideration by this Court:-

I. Whether the JAO’s act of generating Notice in the ITBA portal on 31st March, 2021, without despatching the Notice meets the test of the expression ‘shall be issued’ in Section 149 of the Act of 1961, and saves the Notices from being time barred?

II. Whether “despatch” as per Section 13 of the Act of 2000 is sine qua non for issuance of Notice through electronic mail for the purpose of Section 149 of the Act of 1961?

III. Whether the time taken by the ITBA’s e-mail software system on 31st March, 2021, in despatching the e-mails to the assesseees is not attributable to the JAOs and the Notices will be deemed to have been issued on 31st March, 2021?

IV. xxx xxx xxxx?

V. xxx xxx xxx?”

4. The findings given by this Court can be seen from paragraphs 25.12, 25.13 and 26.22, which we reproduce as under:-

“25.12. The review of the aforesaid judgments of the Supreme Court and the several High Courts shows that all Courts have consistently held that



the expression 'issue' in its common parlance and its legal interpretation means that the issuer of the notice must after drawing up the notice and signing the notice, make an overt act to ensure due despatch of the notice to the addressee. It is only upon due despatch, that the notice can be said to have been 'issued'.

25.13. Further, a perusal of the Compliance Affidavit reveals that while the function of generation of Notice on ITBA portal and digital signing of the Notice is executed by the JAO, the function of drafting of the e-mail to which the Notice is attached and triggering the e-mail to the assessee is performed by the ITBA e-mail software system.

26.22. We answer question no. (III) against the Department and hold that the time taken by the ITBA's e-mail software system in triggering the e-mail and transmitting the said e-mails from the ITBA servers is attributable to the Department and therefore for the e-mails dispatched on 1st April 2021 or thereafter, the Notices are held not to have been issued on 31st March 2021."

5. In view of the position of law, and the fact that Mr. Menon has not shown anything contrary to the said decision, it is held that the proceedings have been initiated beyond the limitation, as such the present petition needs to be allowed.

6. Accordingly, we set aside the impugned notice dated 30.06.2025 issued under Section 148 of the Income Tax Act, 1961 relating to the Assessment Year 2019-20.



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7. The petition is disposed of. Pending application has become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 18, 2025

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