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

% *Date of Decision : 28.11.2025*

+ **W.P.(C) 16866/2025 & CM APPL. 69385/2025**

+ **W.P.(C) 17316/2025 & CM APPL. 71285/2025**

+ **W.P.(C) 17362/2025 & CM APPL. 71456/2025**

+ **W.P.(C) 17363/2025 & CM APPL. 71460/2025**

+ **W.P.(C) 17365/2025 & CM APPL. 71471/2025**

**BAKLIWAL HOLDINGS PRIVATE LIMITED** .....Petitioner

Through: Mr Subhash Agarwal, Mr Aneesh Mittal, Ms Komal Mittal and Mr Maasir Javed, Advocates.

versus

**UNION OF INDIA THROUGH THE SECRETARY  
MINISTRY OF FINANCE DEPARTMENT OF  
REVENUE & ORS.** .....Respondents

Through: Ms Akanksha Gupta, SPC for UOI.  
Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs, Mr Surya Jindal, Advocate for the Revenue.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**V. KAMESWAR RAO , J. (ORAL)**

1. The learned counsel appearing for the petitioner states that these petitions have been filed with common and identical prayers, *inter alia*, challenging the notice dated 31.08.2024 (impugned notice) issued under Section 148 of the Income Tax Act, 1961 (the Act) in respect of the Assessment Years (AYs) 2011-12 to 2016-17 respectively. Prior to issuance of the impugned notices, the notices under Section 148A(b) of the Act and orders under Section 148A(d) of the Act were passed.



2. The common submission made by the learned counsel for the petitioner is that the notices under Section 148A(b) of the Act itself was barred by limitation, which would make the subsequent orders passed under Section 148A(d) and also the impugned notices under Section 148 of the Act are barred by limitation.

3. According to the learned counsel for the petitioner, the limitation period being of six years as on 31.03.2023 and the relevant assessment years are the one depicted above, surely, the period of six years from the end of the last AY 2016-17, would be beyond the period of six years as on 01.04.2023 and as such the impugned notices issued under Section 148 of the Act dated 31.08.2024 are liable to be set aside.

4. Mr Gaurav Gupta, learned SSC appearing for the Revenue has not placed any material before us to dispute the submission made by the learned counsel for the petitioner.

5. In ***Union of India & Others v. Rajeev Bansal : 2024 INSC 754*** the following passage from the said judgment are of relevance:-

*“46. The ingredients of the proviso could be broken down for analysis as follows: (i) no notice under Section 148 of the new regime can be issued at any time for an assessment year beginning on or before 1 April 2021; (ii) if it is barred at the time when the notice is sought to be issued because of the “time limits specified under the provisions of” 149(1)(b) of the old regime. Thus, a notice could be issued under Section 148 of the new regime for assessment year 2021-2022 and before only if the time limit for issuance of such notice continued to exist under Section 149(1)(b) of the old regime.*



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*49. The first proviso to Section 149(1)(b) requires the determination of whether the time limit prescribed under Section 149(1)(b) of the old regime continues to exist for the assessment year 2021-2022 and before. Resultantly, a notice under Section 148 of the new regime cannot be issued if the period of six years from the end of the relevant assessment year has expired at the time of issuance of the notice. This also ensures that the new time limit of ten years prescribed under Section 149(1)(b) of the new regime applies prospectively. For example, for the assessment year 2012-2013, the ten year period would have expired on 31 March 2023, while the six year period expired on 31 March 2019. Without the proviso to Section 149(1)(b) of the new regime, the Revenue could have had the power to reopen assessments for the year 2012-2013 if the escaped assessment amounted to Rupees fifty lakhs or more. The proviso limits the retrospective operation of Section 149(1)(b) to protect the interests of the assesses.”*

6. Accordingly, the impugned notice issued under Section 148 of the Act dated 31.08.2024 is set aside in all these petitions.

7. The petitions are disposed of in the above terms. The pending applications also stand disposed of, as having become infructuous.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**NOVEMBER 28, 2025/M**