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

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Date of Decision : 29.10.2025

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W.P.(C) 4475/2023 CM APPL. 17153/2023**FILATEX INDIA LTD**

.....Petitioner

Through: Mr Rohit Jain, Mr Samarth
Chaudhari, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Mr. Debesh Panda, SSC, Ms. Zehra
Khan, Mr. Vikramaditya Singh,
JSCs, Ms. Nivedita, Ms. A. Shankar,
Ms. Ravicha Sharma, Advocates.**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:-

*“(I) Issue a writ in the nature of mandamus/ certiorari or any other appropriate writ, order or direction for quashing:**(a) the notice dated 08.06.2021 issued under the erstwhile section 148 and now deemed to be notice under section 148A(b) of the Income Tax Act, 1961 (‘the Act’);**(b) the letter/ notice dated 24.05.2022 communicating the so called information/ material forming the basis of proceedings under section 148/148A of the Act;*



(c) the order dated 30.07.2022 passed [with the prior approval of Respondent No.3] under section 148A(d), and the consequent initiation of reassessment proceedings vide notice dated 30.07.2022 issued under section 148 of the Act;

in the case of the Petitioner for assessment year 2014-15, and all proceedings/ actions consequent thereto;

(II) Issue a writ/ direction declaring Instruction No.1 dated 11.05.2022 issued by Respondent No.4 as ultra vires, to the extent that the same is contrary to the provisions of section 147-149 and 151 of the Act and in gross and blatant violation of the law laid down by the Hon'ble Supreme Court in the case of Ashish Agarwal (supra);

(III) Issue a writ/ direction declaring that the provisions of sections 147/ 148 permitting reopening of assessment simply on the basis of "information" as defined in Explanation 1 to section 148 of the Act, to be highly arbitrary, irrational and violative of Article 14 of the Constitution as well as the substantive provisions of the Act;

(IV) stay the reassessment proceedings initiated under sections 147/148 vide the impugned notice dated 30.07.2022 issued under section 148 of the Act, and/or any other proceedings initiated thereunder for the assessment year 2014-15, during pendency of the present petition;

(V) grant ad-interim ex-parte stay in terms of prayer (IV) above;

(VI) call for the records of the case from the Respondents;"

2. The case pertains to the Assessment Year (AY) 2014-15. The learned counsel for the petitioner submits that the notice issued under Section 148 of the Income Tax Act, 1961 (the Act) shall be beyond the permissible time.

3. He has placed before us a limitation chart as per the decision of the Supreme Court in ***Union of India & Others v. Rajeev Bansal, 2024 SCC OnLine SC 2693***, which reads as under:-

**SUMMARYCHART****A. Key Facts:**

S. No	PARTICULARS	DATE	Relevant Pg./ Ann No.
1.	Notice issued under section 148 (old regime)	08.06.2021	81/ 'A'
2.	Letter communicating information pursuant to SC decision in Ashish Agarwal – <u>reply to be filed by 07.06.2022</u>	24.05.2022	82/ 'B'
3.	Reply filed by Petitioner	06.06.2022	231/ 'T'
4.	Order u/s 148A(d)	30.07.2022	93/ 'C'
5.	Notice issued u/s 148 – Sanction obtained from CCIT	30.07.2022	101/ 'D'

B. COMPUTATION OF LIMITATION AS PER DECISION OF UOI VS. RAJEEV BANSAL[2024] 301 Taxman 238 (SC):

S. No.			SC Paras
1.	Assessment Year	2014-15	
2.	Period of limitation u/s 149 [3 years or 6 years]	6 years	
3.	Original Period of limitation u/s 149	31.03.2021	
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)	08.06.2021	
6.	Time surviving from date of issuance of deemed SCN till expiry of period as extended by TOLA [from 08.06.2021 till 30.06.2021]	22 days > 7 days	Paras 109-113
7.	Period of deemed stay to be excluded [Date of Original 148 till date on which reply filed by assessee]	08.06.2021 to 06.06.2022	Paras 105-107
8.	Period to be excluded as per 3 rd proviso to section 149	N/A	
9.	Last date for issuing notice u/s 148: [i.e., 06.06.2022 + 22 days] OR, [i.e., 07.06.2022 + 22 days]	28.06.2022 OR 29.06.2022	
10	Actual date of issuance of notice u/s 148	30.07.2022	



11	Sanction obtained from CCIT on	30.07.2022	
Hence, Notice u/s 148 issued under new regime is barred by limitation.			

4. Mr Debesh Panda, learned SSC appearing for the Revenue does not seriously dispute the submission made by the learned counsel for the petitioner.

5. The learned counsel for the petitioner has also placed before us a judgment rendered by this Court in ***Mahendra Kumar Jhanwar v. Income Tax Officer Ward 36(1) New Delhi, 2025:DHC:7874-DB*** which relates to the AY 2013-14, wherein we have in paragraphs no.4 to 8 has held as under:-

“4. On the other hand, Mr. Debesh Panda, learned counsel appearing for the respondent/Revenue by referring to the judgment of this Court in ***Kawaljeet Kaur v. Assistant Commissioner of Income Tax Circle (34) 1 Delhi & Ors., W.P.(C) 3908/2023*** and connected petitions wherein it was held as under, would urge that the matter be remanded back to the AO to decide the surviving period by passing a reasoned order:

“26. Having identified the broad principles which would now govern the question of surviving time, we are of the considered opinion that rather than this Court undertaking the gargantuan exercise of examining individual facts, it would appear to be expedient to frame directions requiring the AOs to frame an order with respect to the individual reassessment notices in light of the judgment of the Supreme Court in *Rajeev Bansal* and of this Court in *Ram Balram, T.K.S Builders, Abhinav Jindal and Naveen Kumar Gupta*.

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.”

5. Mr. Goel is agreeable to the submissions made by Mr. Panda.

6. Accordingly, the matter is remanded back to the AO to decide the issue of surviving period by taking into consideration the aforesaid judgments and decide the same by granting an opportunity of hearing to the petitioner or its representative and pass a detailed and speaking order.

7. The above exercise shall be carried out within eight weeks from the date of receipt of the order as an outer limit.

8. In view of the above, the petition stands disposed of.”

6. For parity of reasons, we deem it appropriate to set aside the impugned notice under Section 148 of the Act and remand the matter back to the Assessing Officer (AO) to decide the issue of surviving period by taking into consideration the aforesaid chart and the judgments of the Supreme Court and this Court and decide the issue afresh by granting hearing to the petitioner through its representative and pass a detailed and speaking order.

7. The aforesaid exercise shall be carried out within a period of eight weeks from today, as an outer limit.



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8. The petition is disposed of in the aforesaid terms. The pending application stands disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 29, 2025

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