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

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*Date of Decision: 30.07.2025*

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**W.P.(C) 5122/2023 CM APPL. 20032/2023****RAJESH AGARWAL**

.....Petitioner

Through: Dr. Kapil Goel, Adv.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)**

.....Respondent

Through: Mr. Puneet Rai, SSC.

**CORAM:****HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO, J. (ORAL)**

1. This petition relates to the Assessment Year (AY) 2013-14 and has been filed with the following prayers:

*A. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned initial notice u/s 148 dated 17.06.2021 which is illegal, unlawful, lacking jurisdiction;*

*B. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned subsequent notice(s) dated 24.05.2022 being illegal, time barred, and lacking jurisdiction;*

*C. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned order passed u/s 148A(d) dated 28.06.2022 being in violation of mandate of 1961 Act (specifically specific and special provision of sec. 153C which is violated fully) and is totally contrary to law (based on incomplete material) and time barred u/s 149(1) of 1961 Act;*

*D. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned notice u/s 148*



*dated 29.06.2022 being based on mechanical order u/s 148A(d) lacking jurisdiction on part of respondent;*

*E. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned proceedings u/s 148/148A in violation of sec. 151A and relevant CBDT Notification;*

*F. Issue a writ in the nature of mandamus or an order prohibiting the operation of the impugned proceedings u/s 148, as deemed fit and proper in the facts and circumstances of the present case as initiated by the respondent u/s 148/148A of the 1961 Act;*

*G. Pass any other order(s) as this Hon'ble Court may deem to be fit and more appropriate may please give order to grant interim relief to the petitioner by staying the operation of impugned order passed by respondent u/s 148A(d)/consequential notice u/s 148, which suffers from series of jurisdictional errors as pointed above;..”*

2. Learned counsel for the petitioner would submit, in view of the settled position of law by the Hon'ble Supreme Court in the case of ***Union of India v. Rajeev Bansal*** (2024)469 ITR 46 (SC), by this Court in the case of ***Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr.*** 2025:DHC:547-DB and also by the Hon'ble High Court of Madhya Pradesh in the case of ***Sandeep Singh Saluja v. Income Tax Department and Others*** 2025:MPHC-IND:19495 and also in view of the factual position which emerges in the petition, the impugned notice dated 17.06.2021 and the subsequent notice(s) dated 24.05.2022 and order dated 28.06.2022 and notice dated 29.06.2022 are liable to be set aside.

3. The submission of the learned counsel for the Revenue is that the appropriate shall be that the matter be sent back to the Assessing Officer to enable him to apply his mind on the facts which arises for consideration in this petition and keeping in view the position of law pass appropriate orders.

4. In fact our attention has been drawn to the order passed by the Hon'ble Supreme Court in the case of “***Deputy Commissioner of Income***



***Tax v. Reliance Industries Limited***” SLP(C) Diary No. 56889/2024 decided on 24.02.2025 wherein a similar procedure has been adopted/directed.

5. If that be so, the petition is disposed of directing the petitioner to submit the chart as has been filed by the petitioner in the Court today, before the Assessing Officer on the date and time fixed by the Assessing Officer, to be communicated to the petitioner herein.

6. The Assessing Officer shall give a hearing to the petitioner and thereafter pass appropriate orders within four weeks as an outer limit.

7. The petition along with pending application(s), if any, is disposed of.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**JULY 30, 2025**

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