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

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Date of Decision : 30.07.2025

+ **W.P.(C) 6797/2023 CM APPL. 26546/2023**

ROOPA GOYAL

.....Petitioner

Through: Mr. Kapil Goel, Adv.

versus

INCOME TAX OFFICER WARD 28(1)

.....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr
Shivendra Singh, JSC, Mr. Yojit
Pareek, JSC, Mr. Surya Jindal, Advs.

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) 2015-16 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 23.06.2021 which is illegal , unlawful , lacking jurisdiction and time barred; (violation of sec. 153C and CBDT instruction no. 1/2011)

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 31.05.2022 being illegal , time barred, and lacking jurisdiction and wrongly converted to new law misinterpreting Hon'ble Apex court decision in Ashish Aggarwal case 444 ITR 1, and violation of sec. 153C and CBDT instruction no. 1/2011)

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 22.07.2022 being in violation of mandate of 1961 Act and is totally contrary to law and time barred u/s 149(1) of 1961 Act and based on totally wrong and factually incorrect information as supplied u/s



148A(b) on 31.05.2022, totally bereft of any semblance of worthwhile reasoning ; violation of sec. 153C and CBDT instruction no.1/2011)

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 22.07.2022 being time barred , jurisdictionally flawed and based on unlawful and illegal order passed u/s 148A(d);

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 for AY 2015-2016.

F. 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/cbdt notification

G. 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;

2. The submission of the learned counsel for the petitioner is that this petition shall be covered by the judgment of the Hon'ble Supreme Court in the case of **Union of India v. Rajeev Bansal** (2024)469 ITR 46 (SC) as followed by this Court in the case of **Makemytrip India Private Limited vs DCIT** W.P.(C) 2557/2023 and also the subsequent judgments.

3. Suffice It to state in **Makemytrip India Private Limited vs DCIT** W.P.(C) 2557/2023 this Court has stated as under:

8. “In a subsequent decision in **Union of India and Others v. Rajeev Bansal**: 2024 INSC 754, the Supreme Court considered the manner of applicability of the provisions of Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 [TOLA]. During the said proceedings it was conceded on behalf of the Revenue that TOLA was not applicable for reopening the assessments for AY 2015-16. The said concession was recorded in paragraph 19(f) of the said decision. Paragraphs 19 (e) and 19(f) of the said decision are relevant and are set out below: -

“(e) The Finance Act 2021 substituted the old regime for re-assessment with a new regime. The first proviso to Section 149 does not expressly bar



the application of TOLA. Section 3 of the TOLA applies to the entire Income Tax Act, including Sections 149 and 151 of the new regime. Once the first proviso to Section 149(1)(b) is read with TOLA, then all the notices issued between 1 April 2021 and 30 June 2021 pertaining to the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017, and 2017-2018 will be within the period of limitation as explained in the tabulation below:

<i>Assessment Year (1)</i>	<i>Within 3 Years(2)</i>	<i>Expiry Limitation read with TOLA for (2)(3)</i>	<i>Within six Years(4)</i>	<i>Expiry of Limitation read with TOLA for (4)(5)</i>
2013-2014	31.03.2017	TOLA not applicable	31.03.2020	30.06.2021
2014-2015	31.03.2018	TOLA not applicable	31.03.2021	30.06.2021
2015-2016	31.03.2019	TOLA not applicable	31.03.2022	TOLA not applicable
2016-2017	31.03.2020	30.06.2021	31.03.2023	TOLA not applicable
2017-2018	31.03.2021	30.06.2021	31.03.2024	TOLA not applicable

(f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under the TOLA.”

9. *Following the aforesaid concession, this court in **Ibibo Group Private Limited v Assistant Commissioner of Income Tax Circle 10-1, & Anr.**: W.P.(C) 17639/2022 decided on 13.12.2024 allowed the petition challenging a similar notice for AY 2015-16 which was issued beyond the period of limitation as concededly TOLA was not applicable. Similar orders has also been passed by other courts as well.*

10. *In **The Income Tax Officer Ward 1(2) Jaipur v R.K. Build Creations Pvt Ltd**: Special Leave Petition (Civil) Diary No. 59625/2024 the Supreme Court dismissed the SLP arising from a*



similar decision rendered by the Hon'ble Rajasthan High Court in DBCWP No.14414/2022. The said order is set out below: -

“Delay condoned.

Having regard to the concession made by the petitioner-Department in the case of Union of India vs. Rajeev Bansal, Civil Appeal no.8629 of 2024 on 03.10.2024 (2024 SCC ONLINE 754), this Special Leave Petition would not survive for further consideration. Hence, the Special Leave Petition is dismissed. Pending application(s), if any, shall stand disposed of.”

*11. In the present case the impugned notice was issued on 27.07.2022, which was admittedly beyond the period of limitation as prescribed under Section 149(1) of the Act. Since TOLA was not applicable in respect of the said notices under Section 148 of the Act for AY 2015-16 as conceded by the Revenue in the case of **Union of India v. Rajeev Bansal: 2024 INSC 754** (supra), the impugned notice is liable to be set aside.*

12. Accordingly, the impugned notice and proceedings emanating from the said notice are set aside.

13. The petition is allowed in the aforesaid terms.”

4. According to him, in the present case, the impugned notice issued under Section 148 dated 22.07.2022 is admittedly beyond the period of limitation as prescribed under Section 149(1) of 1961 Act.

5. Since Taxation and Other Laws (Relaxation & Amendment of Certain Provisions) Act' (TOLA)' 2020 was not applicable in respect to the notices under Section 148 of the Act for AY 2015-16, as conceded by the revenue in the case of **Union of India v. Rajeev Bansal** (2024)469 ITR 46 (SC) the impugned notice is liable to be set aside.

6. Suffice to state, the learned counsel for the revenue do not dispute the applicability of the judgment in the case of **Union of India v. Rajeev Bansal**



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(2024)469 ITR 46 (SC) as followed by this Court in the case of *Makemytrip India Private Limited vs DCIT* W.P.(C) 2557/2023.

7. Accordingly, the impugned notice and proceeding emanating from the notice dated 22.07.2022 are set aside.

8. 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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