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

+ **W.P.(C) 5187/2023 & CM Nos. 20239/2023 & 22458/2023**

SHALINI DAGA

..... Petitioner

Through: Mr T.M. Shiva Kumara, Ms Priyanka Singh and Mr S.V. Reteria, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 28(1)
DELHI & ANR.**

..... Respondents

Through: Mr Shailendra Singh, Sr. Standing Counsel with Mr Viplav Acharya & Ms Dacchita Shahi (Jr. Standing Counsel)

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

03.05.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

1. This matter was listed before us, in the first instance, on 25.04.2023. On that date, we had found that the petitioner/assessee had not placed on record, the initial notice issued to her under Section 148 of the Income Act, 1961 [in short, Act']. We were told that the said notice was dated 29.06.2021.
2. Thus, pursuant to the order passed on 25.04.2023, Mr T.M. Shiva Kumar, who appears on behalf of the petitioner/assessee, has placed on record the initial notice dated 29.06.2021 issued under Section 148 of the Act [See Annexure 'K' appended on PDF page 161 of the case file].
- 2.1 Consequently, CM No. 22458/2023, filed for taking on record the



aforesaid notice, is disposed of.

3. Having regard to the aforesaid, Mr Shiva Kumar says that, apart from anything else, the reassessment proceedings initiated against the petitioner/assessee are time-barred.

3.1. It is Mr Shiva Kumar's contention that this issue is being considered by this court in several other matters, including W.P.(C)No.262/2023, titled ***Aadhar Tours and Travels Pvt. Ltd. v. Union of India & Ors.***

4. Accordingly, issue notice.

4.1. Ms Dacchita Shahi, learned standing counsel, accepts notice on behalf of the respondents/revenue.

5. Counter-affidavit will be filed within six weeks.

5.1 Rejoinder thereto, if any, will be filed at least five days before the next date of hearing.

6. List the matter on 02.08.2023.

7. Although, we have issued notice in the writ petition, the AO will have liberty to continue with the reassessment proceedings. However, if an order is passed, which is adverse to the interests of the petitioner, the same shall not be given effect to, till further directions of the Court.

8. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 3, 2023

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[Click here to check corrigendum, if any](#)