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

% ***Date of decision: 19th November, 2026***

\# **CNR No. DLHC010448772023**

\+ W.P.(C) 16923/2022

PRANSHU BUILDWELL LLP ....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Naman Mehta & Mr. Satyam Singhania, Advs.

versus

INCOME TAX OFFICER, WARD 20(1), DELHI & ANR. .....Respondents

Through: Mr. Karan Sachdev, SSC with Mr. Shivendra Singh, JSC, Mr. Anmol Jagg, JSC, Mr. Sumit Khadaria & Mr. Abhinav Mishra, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

J U D G M E N T

REPORTABLE

DINESH MEHTA, J.*(ORAL)*

1. Learned counsel for the petitioner submitted that the impugned proceedings including notice under Section 148 of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* are without jurisdiction and liable to be quashed in light of the judgment of Hon'ble the Supreme Court rendered in the case of ***Union Of India v. Rajeev Bansal*** reported in ***[2024] 469 ITR 46 (SC)*** as elucidated by this Court in the case of ***Delhi Sports and Entertainment Pvt. Ltd. v. Deputy Commissioner of Income***

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Tax and Ors. reported in **2026:DHC:2617-DB**.

2. Learned counsel submitted that the initial notice under Section 148 of the Act of 1961 was issued on 17.06.2021, whereafter in pursuance of judgment of Hon'ble the Supreme Court in the case of ***Union of India v. Ashish Agarwal*** reported in **(2023) 1 SCC 617**, a fresh notice under Section 148A(b) was issued on 26.05.2022, whereby two weeks' time was given to the petitioner to file reply i.e. by 09.06.2022. The reply was filed by the assessee on 07.06.2022 and thereafter, order under Section 148A(d) and notice under Section 148 of the Act of 1961 came to be issued on 25.07.2022.

3. He argued that the remaining period, if calculated as per **Rajeev Bansal *(supra),*** it is apparent that the order passed under Section 148A(d) and notice issued under Section 148 of the Act of 1961 on 25.07.2022 are clearly time barred, as the surviving period has to be calculated in light of Para Nos. 107 and 108 of **Rajeev Bansal (*supra*)**, which lays down that the number of days between date of issuance of original Section 148 notice and expiry of extended limitation under Taxation and Other Laws (Relaxation and Amendment of Certain) Act, 2020 will be the surviving period.

4. He informed that in the present case, the original Section 148 notice was issued on 17.06.2021 and the extended limitation under TOLA expired on 30.06.2021 and submitted that the surviving period will be of 13 days from the date on which the reply to Section 148A(b) notice was filed.

5. Mr. Karan Sachdev, learned Senior Standing Counsel, is not in a position to dispute this position of facts and law.

6. Having heard learned counsel for the parties and examined the factual and legal matrix, we are of the clear opinion that the surviving period left

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with the assessing officer was of 13 days from the date on which the reply to Section 148A(b) notice was filed (07.06.2022). Hence, the order under Section 148A(d) of the Act of 1961 ought to have been passed latest by 20.06.2022, which as a matter of fact came to be passed on 25.07.2022.

7. The order under Section 148A(d) and notice under Section 148 of the Act of 1961 are, therefore, quashed and set aside for being time barred.

8. The writ petition stands allowed.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

NOVEMBER 19, 2026/*sid*

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