



**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/SPECIAL CIVIL APPLICATION NO. 16615 of 2025**  
 With  
**R/SPECIAL CIVIL APPLICATION NO. 16817 of 2025**  
 With  
**R/SPECIAL CIVIL APPLICATION NO. 16822 of 2025**  
 With  
**R/SPECIAL CIVIL APPLICATION NO. 16866 of 2025**

**FOR APPROVAL AND SIGNATURE:**  
**HONOURABLE MR. JUSTICE A.S. SUPEHIA**

**and**  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

Approved for Reporting	Yes	No
	√	

JAYANTIBHAI KARAMSHIBHAI MANIYA

Versus

INCOME TAX OFFICER, WARD 1(9), BHAVNAGAR

Appearance:

MR. TUSHAR HEMANI, SENIOR COUNSEL WITH MS VAIBHAVI K  
 PARIKH(3238) for the Petitioner(s) No. 1  
 MAUNIL G YAJNIK, SENIOR STANDING COUNSEL for Respondent(s) No. 1

**CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA**  
**and**  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 05/01/2026**  
**COMMON ORAL JUDGMENT**

**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1 **RULE.** Learned Senior Standing Counsels Mr.Maunil Yajnik, Mr.Varun Patel and Mr.Karan Sanghani waive service of notice of rule on behalf of the respondent - Department. Since a pure question of law is raised in the writ petitions, the same were heard extensively and are finally decided today by this present judgment and order.

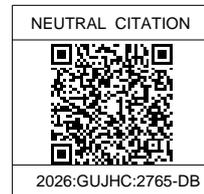


2 Special Civil Application No.16615 of 2025 is taken up as the lead matter. In the instant writ petition, the petitioner has prayed for quashing and setting aside the notice dated 31.03.2025 issued under Section 148 of the Income-tax Act, 1961 (for short "the Act") by the respondent - Department seeking to reopen the income-tax assessment of the petitioner for the Assessment Year 2015-16.

3 The brief facts giving rise to the filing of the writ petition are as under:

3.1 The petitioner was engaged in the business of job work of diamonds during the year under consideration. The petitioner filed the return of income for the year under consideration on 31.03.2016 declaring total income of Rs.19,85,220/-.

3.2 The respondent issued a notice dated 31.03.2025 under Section 148 of the Act for the year under consideration stating therein that a search was initiated under Section 132 of the Act on 09.05.2024 in the case of the person in respect of whom the petitioner is assessable under the Act. Further, it was stated that the respondent is satisfied, with the approval of the Principal Commissioner or Commissioner, that the books of account or documents seized or requisitioned under Section 132 or Section 132A of the Act in the case of Sushil Kumar Keval Kishan Goyal pertain to the petitioner or the person in respect of whom the petitioner is assessable under the Act, and hence, the notice dated 31.03.2025 has been issued under Section 148 of the Act after obtaining prior approval of Chief Commissioner of Income Tax, Ahmedabad-1.



3.3 The petitioner, vide letters dated 07.04.2025 and 01.05.2025, raised various legal objections against the action of reopening the case of the petitioner for the year under consideration.

3.4 The petitioner filed the return of income on 20.05.2025 in response to the notice dated 31.03.2025 issued under Section 148 of the Act declaring total income of Rs. 19,85,220/-. The petitioner, vide letter dated 20.05.2025, reiterated the earlier objections raised against the reopening of assessment and requested the respondent to drop the reassessment proceedings.

3.5 The respondent issued a notice dated 20.06.2025 under Section 143(2) of the Act. The petitioner, vide letters dated 23.06.2025 and 10.07.2025, requested the respondent to drop the reassessment proceedings in view of the objections raised by the petitioner vide letters dated 07.04.2025, 01.05.2025 and 20.05.205. The respondent, vide letter dated 29.08.2025, disposed of the objections raised by the petitioner against the reopening of assessment.

4 Learned Senior Advocate Mr.Tushar Hemani appearing for the petitioner, at the outset, has submitted that the impugned notice is barred by limitation and runs contrary to the provisions of Section 149 read with Section 153A(1)(b) read with Explanation 1 to Section 153A of the Act. Mr. Tushar Hemani, learned Senior Advocate, has advanced the following submissions :

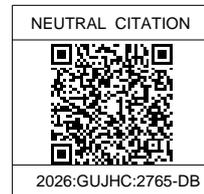


4.1 Relying upon Section 149 of the Act, it is contended that the notice under Section 148 of the Act can be issued up to six years from the end of the relevant assessment year. Further, relying upon Sections 153A and 153C of the Act, he would submit that notices under Sections 153A / 153C of the Act can be issued for a period of “ten assessment years” immediately preceding the assessment year relevant to the previous year in which search is carried out and for the “relevant assessment years”, subject to fulfillment of certain conditions.

4.2 It is submitted that the “relevant assessment year” means an assessment year preceding the assessment year relevant to the previous year in which search is carried out or requisition is made, which falls beyond six assessment years but not later than ten assessment years from the “*end of the assessment year relevant to the previous year in which search is conducted*”.

4.3 Reference is also made to the provisions of Section 149 of the Act, more particularly the proviso to Section 149 read with Explanation-1 to Section 153A of the Act, and it is submitted that so far as the limitation is concerned, for reopening of the assessment, the same is *pari materia* to Section 153C of the Act.

5 It is submitted that in the instant case, the search action was carried out in the case of the third party on 09.05.2024, i.e. during the Financial Year 2024-25, and hence the relevant assessment year to the previous year in which the search was undertaken under Section 132 of the Act is Assessment Year

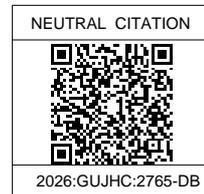


2025-26. It is further submitted that the notice under Section 148 of the Act for the Assessment Year 2015-16 would be time-barred, as the period of ten years would end at Assessment Year 2016-17, since the Assessment Year 2025-26 will become the first assessment year as per the provisions of Sections 153A - 153C of the Act.

5.1 In support of his submissions, learned Senior Advocate Mr. Hemani has placed reliance on the judgment of the Delhi High Court in the case of Dinesh Jindal vs. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Ors., being Writ Petition (Civil) No. 12091 of 2023 decided on 27.05.2024. Reliance is also placed on the judgment of the Delhi High Court in the case of Principal Commissioner of Income-tax (Central-1) vs. Ojjus Medicare (P) Ltd., [2024] 161 taxmann.com 160 (Delhi). Finally, he has also placed reliance on the judgment of the Madras High Court, Bench at Madurai, dated 24.03.2021 passed in Writ Petition (MD) No. 4327 of 2021.

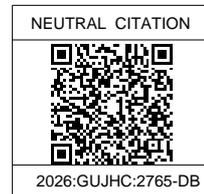
5.2 Thus, it is urged that the impugned notice may be set aside.

6 The writ petition is vehemently opposed by the learned Senior Standing Counsels appearing for the respondent - Department, by contending that if the issue raised in the present petition is answered in favour of the assessee, it will have wide ramifications. We have heard them at length. The following submissions are made by the learned Senior Standing Counsels appearing on behalf of the revenue:



6.1 It is submitted that the proviso to Section 149 of the Act, which was introduced by the Finance Act, 2021, will apply only to those categories of cases in which the Assessing Officer, at the relevant time, was unable to issue any show-cause notice and had not taken action beyond the time limit specified under the provisions of clause (b) of sub-section (1) of Section 153A or Section 153C of the Act, which is not the scenario in the instant petition. It is submitted that in the present case, the search on the other person was carried out on 09.05.2024, in which incriminating material involving the present petitioner was found, and hence the case of the petitioner would fall under the provisions of Section 153C of the Act. It is submitted that only when the material was found from the searched person under Section 153A of the Act, the revenue would gain knowledge of the incriminating material involving the present petitioner, and at that stage only, the Assessing Officer would have the occasion to take action under the Proviso to Section 149 of the Act.

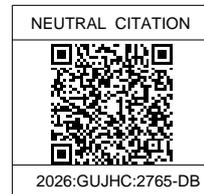
6.2 In the context of the foregoing submission, reference is made to the provisions of Section 152 of the Act, more particularly sub-section (3), which empowers the Assessing Officer to reopen the proceedings pursuant to the search under Section 132 or requisition made under Section 132A or a survey conducted under Section 133A of the Act, if such action is taken on or after the first day of April 2021 but before the first day of September 2024. It is submitted that in the present case, admittedly, the search was conducted on 09.05.2024, which falls between these dates, and hence the



provisions of Section 149(b) of the Act get attracted. In this regard, reliance is also placed on the Division Bench judgment of this Court in the case of Bhavin Kishorebhai Zinzuwadia vs. Assistant Commissioner of Income-tax, Central Circle-2(3), [2024] 169 taxmann.com 505 (Gujarat).

6.3 It is submitted that as per clause (b) to sub-section (1) of Section 149 of the Act, the period of ten years, in a case where the escaped income is more than Rs. 50 lakhs, would begin after ten years have lapsed from the end of the relevant assessment year. It is contended that in the instant case, it was noticed from the incriminating material that the income had escaped assessment for the year 2015-16, and if the ten years are counted after excluding the Assessment Year 2024-25, the action of the revenue would fall within the limitation period of such ten years.

6.4 While referring to Explanation (1) to Section 153A of the Act, it is contended that the “relevant assessment year” which finds place in the provisions of Section 153A(b) of the Act cannot be construed by adopting two different methodologies - one wherein, for calculating the six assessment years, the period would start from the previous year in which such search is conducted or requisition is made, and for the very same assessee, if it is found that the income of Rs.50 lakhs has escaped, for calculating ten years, the first assessment year has to be ignored. It is submitted that the expression “from the end of the assessment year” as mentioned in Explanation (1) to Section 153A of the Act would mean that it would commence from 1st April, and if we go backwards, in



the present case, the reopening of the assessment for the year 2015-16 would get encompassed within a period of ten years.

6.5 While placing reliance on the notes of the legislature relating to the provisions of Section 153A and Explanation (1) to Section 153A of the Act, it is contended that the word “end” is missing, and hence it is contended that the intention of the legislature was to exclude the word “end” from the statute. It is further contended that if appropriate calculation is made, the calculation of ten years of assessment years under Explanation (1) to Section 153A of the Act would include the previous year as per the provisions of Section 153A(1)(b) of the Act. It is contended that considering the memorandum and explanatory note of the Finance Act, 2017, the intention of the legislature, even for the purpose of calculating ten years, is to exclude the search year and it is always six plus four years, and therefore “end” is to be construed as 1st April for going backward.

6.6 An attempt is also made to distinguish the judgment of the Delhi High Court in the case of ***Ojjus Medicare (supra)***, by submitting that two methods cannot be adopted for computation of the six-year block period as mentioned in Sections 153A and 153C of the Act and for calculation of the ten-year block period by excluding the previous year from computation of ten years. Thus, it is urged that this Court may take a different view, disagreeing with the judgments of the Delhi High Court as well as the Kerala High Court, and it is urged that the action of the respondent may be upheld for reopening the Assessment Year 2015-16.



## **ANALYSIS AND OPINION :**

7 We have heard the learned advocates at length. We have also perused the case laws cited above and have considered the provisions threadbare.

8 The facts which are established from the pleadings are that a search action under Section 153A of the Act against the searched person was undertaken on 09.05.2024, which indubitably falls in the Financial Year 2024-25. The revenue found some incriminating material against the present petitioner and accordingly issued the impugned notices for reopening the assessment for the year 2015-16. The notice has been issued under Section 148 of the Act. With reference to the date of search, it is necessary to refer to the provisions of Section 152(3) of the Act, which read as under:

“Section 152(3)

*“Where a search has been initiated under section 132 or requisition is made under section 132A or a survey is conducted under section 133A [other than under sub-section (2A)] on or after the 1st day of April, 2021 but before the 1st day of September, 2024, the provisions of section 147 to 151 shall apply as they stood immediately before the commencement of the Finance (No. 2) Act, 2024.”*

Thus, since the date of search falls within the period from the 1st day of April, 2021 to the 1st day of September, 2024, the provisions of Sections 147 to 151, as they stood prior to the Finance Act (No. 2), 2024, shall apply.



9. Section 149 (Old regime) of the Act reads thus:

**"Time limit for notice.**

149. (1) No notice under section 148 shall be issued for the relevant assessment year, -

(a) if three years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);

(b) if three years, but not more than ten years, have elapsed from the end of the relevant assessment year unless the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income chargeable to tax, represented in the form of-

(i) an asset,

(ii) expenditure in respect of a transaction or in relation to an event or occasion, or

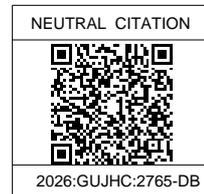
(iii) an entry or entries in the books of account,

which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more:]

Provided that no notice under section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021, if a notice under section 148 or section 153A or section 153C could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of this section or section 153A or section 153C, as the case may be, as they stood immediately before the commencement of the Finance Act, 2021:

Provided further that the provisions of this sub-section shall not apply in a case, where a notice under Section 153-A, or Section 153-C read with Section 153-A, is required to be issued in relation to a search initiated under Section 132 or books of account, other documents or any assets requisitioned under Section 132-A, on or before the 31<sup>st</sup> day of March, 2021."

7.1 Section 149(1)(b) of the Act refers to the limitation period of ten years, which has elapsed from the end of the "relevant assessment year". The relevant assessment year in the present case is 2015-16, which is prior to the cut-off date of 1st April, 2021, as specified in the first proviso. The link between Section 149 and Sections 153A and 153C of the Act is found in the first proviso to Section 149(1) of the Act. The



expression “relevant assessment year” is explained under Explanation 1 to the fourth proviso to Section 153A(1). The first proviso to Section 149(1) of the Act bars the issuance of notice under Section 148 of the Act for the relevant assessment year beginning on or before 01st April, 2021, if a notice under Section 148 or Section 153A or Section 153C of the Act could not have been issued at that time on account of it being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of Section 149 of the Act or Section 153A or Section 153C of the Act. In the present case, the notice under Section 148 of the Act emanates from the search proceedings undertaken under Sections 132 / 132A of the Act, and hence the provisions of Sections 153A and 153C of the Act would get attracted, and the reassessment of the petitioner has to be examined by keeping in mind the limitation provided under Section 153C of the Act, which is *pari materia* to Section 153A of the Act.

At this stage, we may refer to the provisions of Section 153A(1)(b) and Explanation (1) to Section 153A of the Act, on which the learned advocates have premised their submissions. Section 153A(1)(b) and Explanation (1) to Section 153A of the Act read as under:

*“SECTION 153A*

*Assessment in case of search or requisition.*

*153A. (1) Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, in the case of a person where a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A after the 31st day of May, 2003, the Assessing Officer shall-*



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*(b) assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous year in which such search is conducted or requisition is made and for the relevant assessment year or years:*

*Provided that the Assessing Officer shall assess or reassess the total income in respect of each assessment year falling within such six assessment years and for the relevant assessment year or years):*

*Provided further that assessment or reassessment, if any, relating to any assessment year falling within the period of six assessment years and for the relevant assessment year or years referred to in this sub-section pending on the date of initiation of the search under section 132 or making of requisition under section 132A, as the case may be, shall abate*

*Provided also that the Central Government may by rules made by it and published in the Official Gazette (except in cases where any assessment or reassessment has abated under the second proviso), specify the class or classes of cases in which the Assessing Officer shall not be required to issue notice for assessing or reassessing the total income for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and for the relevant assessment year or years*

*Provided also that no notice for assessment reassessment shall be issued by the Assessing Officer for the relevant assessment year or years unless-*

*(a) the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income, represented in the form of asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more in the relevant assessment year or in aggregate in the relevant assessment years,*

*(b) the income referred to in clause (a) or part thereof has escaped assessment for such year or years, and*

*(c) the search under section 132 is initiated or requisition under section 132A is made on or after the 1st day of April, 2017*

**Explanation 1** *For the purposes of this sub-section, the expression "relevant assessment year shall mean an assessment year preceding the assessment year relevant to the previous year in which search is conducted or requisition is made which falls beyond six assessment years but not later than ten assessment*



*years from the end of the assessment year relevant to the previous year in which search is conducted or requisition is made.”*

7.2 The provisions of Sections 153A / 153C of the Act find place in the proviso to Section 149 of the Act and, hence, the limitation as provided in Sections 153A / 153C of the Act gets triggered upon the initiation of assessment proceedings emanating from a search under Sections 132 / 132A of the Act. We may, at this stage, mention that the Delhi High Court as well as the Madras High Court has already considered the implications of Explanation (1) to Section 153A of the Act to the limitation and the expression “relevant assessment year” used therein in Explanation (1) to Section 153A of the Act. The Delhi High Court, in the case of ***Ojjus Medicare (supra)***, after considering an array of judgments of other High Courts as well as of the Supreme Court and upon a threadbare consideration and analysis of the statutory provisions of Sections 153A, 148 and 149 of the Act, has held thus:

*“88 Section 153A replicates the basis on which the six AYs’ are to be identified and computed with the solitary distinction being that in the case of the searched person, the six AYs’ are liable to be computed from the AY pertaining to the FY in which the search was conducted. The starting point for the purpose of identifying the six AYs’ in the case of section 153A would thus turn upon the year of search as opposed to the handover of material which is spoken of in the First Proviso to section 153C. If one were to therefore assume that a search took place on a person between 01 April 2021 to 31 March 2022, the pertinent AY would become AY 2022-23 and the corresponding six AYs’ would be as follows:*

<i>Computation of the six-year block period as provided under section 153C of the Act</i>	<i>No of years</i>
<i>AY 2021-22</i>	<i>1</i>
<i>AY 2020-21</i>	<i>2</i>
<i>AY 2019-20</i>	<i>3</i>



AY 2018-19	4
AY 2017-18	5
AY 2016-17	6

89. That takes us then to the issue of identifying the "relevant assessment year" for the purposes of computing the ten year block. Explanation 1 to section 153A specifies the manner in which the entire ten AY period is to be computed. While the computation of six AYs follows the position as enunciated and identified above, Explanation I prescribes that the ten AYs' would have to be computed from the end of the AY relevant to the FY in which the search was conducted or requisition made **The ten AY period consequently is to be reckoned from the end of the AY pertaining to the previous year in which the search was conducted as distinct from the preceding year which is spoken of in the case of the six relevant AYs.**

90. Viewed in that light, and while keeping the period of 01 April 2021 to 31 March 2022 as the constant, the relevant AY would be AY 2022-23. The ten AYs would have to be computed from 31 March 2023 with the said date indubitably constituting the end of the AY relevant to the previous year of search. Viewed in light of the above, the block period of 10 AYs would be as follows.-

Computation of the six-year block period as provided under section 153C read with Section 153A of the Act	No of years
AY 2022-23	1
AY 2021-22	2
AY 2020-21	3
AY 2019-20	4
AY 2018-19	5
AY 2017-18	6
AY 2016-17	7
AY 2015-14	8
AY 2014-15	9
AY 2013-14	10

91 Tested on the aforesaid precepts, it would be manifest that AY 2022-23 would form the first year of the block of ten AYs' terminating in AY 2013-14. We, in this regard also bear in consideration the following instructive passages as appearing in the decision handed down by a learned Judge of the Madras High Court in A.R.Safiullah. We deem it appropriate to extract the following paragraphs from that decision:-



“9 Explanation-I is clear as to the manner of computation of the ten assessment years. It clearly and firmly fixes the starting point. It is the end of the assessment year relevant to the previous year in which search is conducted or requisition is made. There cannot be any doubt that since search was made in this case on 10.04.2018, the assessment year is 2019-20. The end of the assessment year 2019-20 is 31.03.2020. The computation of ten years has to run backwards from the said date i.e. 31.03.2020. The first year will of course be the search assessment year itself. In that event, the ten assessment years will be as follows:

1 <sup>st</sup> Year	2019-20
2 <sup>nd</sup> Year	2018-19
3 <sup>rd</sup> Year	2017-18
4 <sup>th</sup> Year	2016-17
5 <sup>th</sup> Year	2015-16
6 <sup>th</sup> Year	2014-15
7 <sup>th</sup> Year	2013-14
8 <sup>th</sup> Year	2012-13
9 <sup>th</sup> Year	2011-2012
10 <sup>th</sup> Year	2010-2011

The case on hand pertains to AY 2009-10. It is obviously beyond the ten year outer ceiling limit prescribed by the statute. The terminal point is the tenth year calculated from the end of the assessment year relevant to the previous year in which search is conducted. The long arm of the law can go up to this terminal point and not one day beyond. When the statute is clear and admits of no ambiguity, it has to be strictly construed and there is no scope for looking to the explanatory notes appended to statute or circular issued by the department.

**10. In the case on hand, the statute has prescribed one mode of computing the six years and another mode for computing the ten years. Section 153A(1)(b) states that the assessing officer shall assess or reassess the total income of six years immediately preceding the assessment year relevant to the previous year in which search is conducted.** Applying this yardstick, the six years would go up to 2013-14. The search assessment year, namely, 2019-20 has to be excluded. This is because, the statute talks of the six years preceding the search assessment year. But, while computing the ten assessment years, the starting point has to be the end of the search assessment year. In other words, search assessment year has to be including in the latter case. It is not for me to fathom the wisdom of the parliament. I cannot assume that the amendment introduced by the Finance

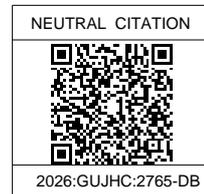


*Act, 2017 intended to bring in four more years over and above the six years already provided within the scope of the provision. When the law has prescribed a particular length, it is not for the court to stretch it. Plasticity is the new mantra in neuroscience, thanks to the teachings of Norman Doidge. It implies that contrary to settled wisdom, even brain structure can be changed. But not so when it comes to a provision in a taxing statute that is free of ambiguity. Such a provision cannot be elastically construed.*

*11. One other contention urged by the standing counsel has to be dealt with. It is pointed out that the petitioner has invoked the writ jurisdiction at the notice stage. Since the petitioner has demonstrated that the subject assessment year lies beyond the ambit of the provision, the respondent has no jurisdiction to issue the impugned notice. Once lack of jurisdiction has been established, the maintainability of the writ petition cannot be in doubt."*

*In our considered opinion, the decision in A.R. Safiullah correctly expounds the legal position and the interpretation liable to be accorded to the identification of the ten AYs which are spoken of in sections 153A and 153C."*

7.3 Thus, it is precisely held hereinabove that the statute prescribes different modes of computation for six years and ten years. We reiterate that the provisions of Section 153A(1) (b) of the Act stipulate that the Assessing Officer shall assess or reassess the total income of six years immediately preceding the assessment year relevant to the previous year in which the search is conducted. However, the ten assessment year period, consequently, is to be reckoned from the end of the assessment year pertaining to the previous year in which the search was conducted, as distinct from the preceding year which is spoken of in the case of the six relevant assessment years. Thus, the contention with regard to the computation of six years as well as ten years under the provisions of Section 153A of the Act has already been gone into by the Delhi High Court as well as the Madras High Court, and we have no convincing reason to take a divergent



view from the view expressed hereinabove. Applying the aforesaid computation to the facts of the present case, taking the date of the search as 09.05.2024 during the Financial Year 2024-25, the Assessment Year 2025-26 will become the first assessment year and, in the same manner, the Assessment Year 2016-17 will become the tenth assessment year. Thus, the year under consideration, namely, Assessment Year 2015-16, for which the impugned notice has been issued under Section 148 of the Act, would fall beyond the period of ten years prescribed under the statute as it stood immediately before the commencement of the Finance Act, 2021, and hence, on this count, the impugned notice can be said to be barred by limitation.

7.4 However, since an additional submission has been advanced by learned Senior Standing Counsel Mr.Yajnik to the extent that the expression used in the proviso to Section 149(1) of the Act, to the extent that “if a notice under Section 148 or Section 153A or Section 153C could not have been issued at that time on account of being beyond the time limit specified”, would mean that the Assessing Officer is competent to issue notice under Section 148 of the Act, since he would only gain knowledge of incriminating material against the third person after the search, and the limitation prescribed under the provisions of Sections 153A or 153C of the Act cannot restrict his power, and such limitation will start running from the day of search. We fail to grasp the said submission and the impact of such submission on the limitation prescribed in the first proviso, which relates to



Sections 153A or 153C of the Act. Hence, it is not dealt.

8 For the foregoing reasons, the impugned notice dated 31.03.2025 issued under Section 148 of the Income-tax Act, 1961 by the respondent - Department seeking to reopen the income-tax assessment of the petitioner for the respective assessment year is hereby quashed and set aside. The petitions are allowed accordingly. **RULE** is made absolute accordingly, with no order as to costs.

**(A. S. SUPEHIA, J)**

**(PRANAV TRIVEDI, J)**

BIMAL /41,44,45 & 47