

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,
NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 2200/DEL/2025 [A.Y 2015-16]

Pooja Kejriwal
A-83, Pushpanjali Enclave
Delhi

Vs.

The I.T.O
Ward - 43(6)
Delhi

PAN: AAFCA 0233 P

(Appellant)

(Respondent)

Assessee By : Shri Suresh Gupta, CA

Department By : Shri Rajesh Mahajan, Sr. DR

Date of Hearing : 28.08.2025

Date of Pronouncement : 28.08.2025

ORDER

PER NAVEEN CHANDRA, AM :-

This appeal by the assessee is directed against the order of the NFAC, Delhi dated 13.03.2025 pertaining to A.Y 2015-16.

2. At the very outset, the ld. counsel for the assessee vehemently submitted that the issue raised in this appeal is covered by the hon'ble Supreme Court in the case of **Rajeev Bansal** 167 taxmann.com 70.

3. Brief facts of the case are that Notice u/s 148 of the Act was issued under the unamended Act to the assessee on 31.05.2021. Thereafter, in view of the Hon'ble Supreme Court in the case of Union of India Vs. **Ashish Agarwal** reported in 444 ITR 1 (SC) dated 04.05.2022, the Id AO issued letter u/s 148A(b) of the Act on 19.05.2022. The assessee filed its reply on 02.06.2022. The Id AO passed an order u/s 148A(d) of the Act on 25.07.2022 rejecting the objections of the assessee and proceeded to issue notice u/s 148 of the Act on 25.07.2022. The bone of contention is whether the subsequent notice issued u/s 148 of the Act on 25.07.2022 is to be treated as time barred or not in the light of decision of Hon'ble Supreme Court in the case of **Union of India Vs. Rajeev Bansal** reported in 469 ITR 46 (SC).

4. The ld. counsel for the assessee vehemently contended that the notice u/s 148 of the Act dated 31.05.2021 has been issued after the 'surviving period' as explained by the Hon'ble Supreme Court in the case of **Rajeev Bansal** 167 taxmann.com 70. The ld. counsel for the assessee submitted that fresh notice u/s 148 of the Act could have been issued

only upto 01.07.2022 and therefore the notice is barred by limitation.

The ld AR placed reliance on the following decisions:

- i. Deepak Steel and Power Limited Vs. Central Board of Direct Taxes & Ors civil appeal No 5177 of 2025 dated 02-04-2025 (SC)*
- ii. ACIT & Ors vs. Nehal Ashit Shah SLP (civil) Diary No 57209/2024 dated 04-04-2025 (SC)*
- iii) Make My trip India Private Limited vs. DCIT, WP (C) 2557/2023 dated 24-03-2025 Delhi High Court*
- iv. Kum Kum Kohli Vs. Asst. CIT W.P. (C) 930/2023 dated 30-05-2025(Del)*
- v. Harish Kumar vs. NFAC ITA No. 4602/Del/2024 and ITA no. 4676/Del/2024 dated 18-06-2025 Delhi;*
- vi. Pritam Kumar Versus DCIT Central Circle-19 (1) New Delhi 2025 (7) TMI 1748-ITAT DELHI*

5. The ld. DR, on the other hand, relied on the orders of the authorities below.

6. We have heard the rival submissions and have perused the relevant material on record. We find that the coordinate bench of ITAT in the case of *Girish Kumar Gupta* [2025] 175 taxmann.com 1037 (Delhi - Trib.) has discussed the issue at hand at considerable length and has arrived at the following conclusion:

8. Looking to the facts and considering the assessment year involved is 2015-16, notice issued in the case of originally on 13/04/2021 and later on 18/07/2022 which both the dates have fallen on or after 1st April, 2021, therefore, both the notice deserves to be dropped in view of the admission made by the Revenue before the Hon'ble Supreme Court. Further, for Assessment Year 2015-16, no notice u/s 148 of the Act could be issued after the expiring of six years from the end

of the relevant assessment year which limitation expired on 31st March, 2022. Further, the Hon'ble Supreme Court in the case of Rajiv Bansal (supra) has observed that TOLA is not applicable for Asst. Year 2015-16, therefore, even otherwise under the old provisions of section 149 of the Act, the notice issued u/s 148 of the Act for Asst. Year 2015-16 on 18/07/2022 is barred by limitation.

9. This view is supported by the order of Hon'ble Jurisdictional High Court in the case of Ibibo Group Pvt. Ltd. vs. ACIT, Circle 10(1), W.P.(C) 17639/2022 wherein vide order dated 13.12.2024, the Hon'ble Jurisdictional High Court after relying upon the decision of Hon'ble Supreme Court in the case of Rajiv Bansal (supra) has quashed the notice issued u/s 148 of the Act. Further, the Hon'ble Jurisdictional High Court in the case of Pratishta Garg vs. ACIT in W.P.(C)- 16878/2024 vide order dated 19/12/2024 has expressed the same view. Further, the Hon'ble Jurisdictional High Court in the case of Makemytrip India Pvt. Ltd. vs. DCIT, in W.P.(C) 2557/2023 vide order dated 24.03.2025 has also expressed the same view.

10. It is also relevant to mention that the Hon'ble Supreme Court in Civil Appeal No. 5177/2025 vide its order dated 2nd April, 2025 in the case of Deepak Steel & Power Ltd. vs. CBDT & Ors. in identical fact has allowed the SLP filed by the Revenue and disposed of the appeal by making following observations:

"2. These appeals arise from the order passed by the High Court of Orissa at Cuttack in Writ Petition (C) Nos. 2446 of 2023, 2543 of 2023 dated 1.2.2023 and 2544 of 2023 dated 10.02.2023 respectively by which the High Court disposed of the original writ petitions in the following terms:-

"1. The memo of appearance filed by Mr. S. S. Mohapatra, learned Senior Standing Counsel for Revenue Department on behalf of Opposite Parties is taken on record.

2. *In view of the order passed by this Court on 1st December, 2022 in a batch of writ petitions of which W.P. (C) No.9191 of 2022 (Kailash Kedia v. Income Tax Officer) was a lead matter and the subsequent order dated 10th January, 2023 passed in W.P. (C) No.36314 of 2022 (Shiv Mettalicks Pvt. Ltd., Rourkela v. Principal Commissioner of Income Tax, Sambalpur), the Court declines to entertain the present writ petition, but leaves it open to the Petitioner to raise all grounds available to the Petitioner in accordance with law including the grounds urged in the present petition at the appropriate stage as explained by the Court in those orders.*

3. *The writ petition is disposed of in the above terms."*

3. *We heard Mr. Saswat Kumar Acharya, the learned counsel appearing for the appellants (assessee) and Mr. Chandrashekhar, the learned counsel appearing for the revenue.*

4. *The learned counsel appearing for the revenue with his usual fairness invited the attention of this Court to a three judge bench decision of this Court in Union of India and ors. v. Rajeev Bansal, reported in 2024 SCC OnLine SC 2693, more particularly, paragraph 19(f) which reads thus:-*

"19. (f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after April 1, 2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020."

5. *As the revenue made a concession in the aforesaid decision that is for the assessment year 2015-2016, all notices issued on or after 1st April, 2021 will have to be dropped as they would not fall for completion during the period prescribed under the taxation and other laws (Relaxation and Amendment of certain*

Provisions Act, 2020). Nothing further is required to be adjudicated in this matter as the notices so far as the present litigation is concerned is dated 25.6.2021.

6. In view of the aforesaid, in such circumstances referred to above the original writ petition nos. 2446 of 2023, 2543 of 2023 and 2544 of 2023 respectively filed before the High Court of Orissa at Cuttack stands allowed."

There is no dispute that the notice was issued on 26.07.2022. The new notice u/s 148 of the Act should have been issued upto 14.07.2022 including the date of filing of the appeal and surviving period. However, since the notice was issued after the limitation period i.e. 26.07.2022, the impugned notice is time barred and deserves to be set aside.

Further, the Hon'ble Supreme Court has dismissed the SLP filed by the Revenue in SLP (Civil) Diary No(s).57209/2024, dated 57209/2024 vide its order dated 04.04.2025 has dismissed the application filed by the Revenue by relying upon the paragraph 19E and 19F of Hon'ble Supreme Court in the case of Union of India vs. Rajiv Bansal (supra).

11. In view of the above facts and by respectfully following the judgments of the Hon'ble Supreme Court in the case of Rajiv Bansal (supra) and in the case of Deepak Steel & Power Limited vs. CBDT & Ors., (SC, 2025), and ACIT, Circle- 19(1) & Ors. vs. Nehal Ashit Shah, (SC, 2025), we hold that the notice issued u/s 148 on 18.07.2022 is barred by limitation and, therefore, the same is quashed. The Cross Objections taken by taken by the assessee are allowed.

7. Respectfully following the above decision, we hold that the notice issued u/s 148 dated 25.07.2022 for AY 2015-16 in the instant case, is barred by limitation and the same is therefore liable to be quashed. In

light of the above, we also quash the assessment order emanating out of such notice u/s 148. Since the notice u/s 148 is quashed, no separate adjudication is made on other jurisdictional ground. Further, as the assessment order has been quashed, all the issues raised by the Assessee in her appeal which deal with the merits of the case become academic and infructuous and require no separate adjudication. Ground of appeal 1 is allowed.

8. In the result, appeal of assessee in ITA No. 2200/DEL/2025 is allowed.

Order pronounced in open court on 28.08.2025.

Sd/-

[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated : 1st SEPTEMBER, 2025.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

SI No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	