

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं . 935/दिल्ली/2026 (नि.व. 2015-16)  
ITA No.935/DEL/2026 (A.Y.2015-16)

Rajiv Babbar,  
Flat No.275, 2<sup>nd</sup> Floor, Gali No.4, Shakti Khand-4,  
Indirapuram, Ghaziabad, Uttar Pradesh 201014

PAN: AKSPB-5088-K

..... अपीलार्थी/ Appellant

बनाम Vs.

Income Tax Officer, Ward-2(2)(2),  
CGO Complex-II, Purani Hapur Chungi,  
Ghaziabad, Uttar Pradesh 201002

..... प्रतिवादी/ Respondent

अपीलार्थी द्वारा/ Appellant by : S/Shri Sahil Sharma & Sanjay Prashar,  
Advocates

प्रतिवादीद्वारा/ Respondent by : Shri Manoj Kumar, Sr. DR (Through VC)

सुनवाई की तिथि/ Date of hearing : 23/03/2026

घोषणा की तिथि/ Date of pronouncement : 23/03/2026

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 27.11.2025, for Assessment Year 2015-16.

2. The solitary issue assailed by the Id. Counsel for the assessee in the present appeal is that the notice u/s. 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 06.04.2022 (at page 7 of the paper book) is time-barred. Hence, the subsequent proceedings arising therefrom are vitiated. The Id. Counsel for the assessee, in support of his submissions, placed reliance on the decision of the Tribunal in the case of *Sunita Salhotra vs. ITO in ITA No. 4306/Del/2024 for A.Y. 2015-16*, decided on 12.02.2025.

3. Both sides heard. The solitary issue assailed in this appeal is validity of the notice issued u/s. 148 of the Act. Undisputedly, the notice u/s. 148 of the Act was issued by the Assessing Officer (AO) on 06.04.2022. The provisions of sections 147 to 151 of the Act were amended by the Finance Act, 2021 w.e.f. 01.04.2021. Further, the provisions of the Act were relaxed to mitigate hardship faced by the assesseees by introduction of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TOLA). The Id. Additional Solicitor General of India, in the case of *Union of India vs. Rajeev Bansal (167 taxmann.com 70) (SC)* had made a statement at the Bar before the Hon'ble Supreme Court of India that for A.Y. 2015-16, all notices issued on or after 01.04.2021 would have to be dropped as they would not fall within the period prescribed under TOLA. The Division Bench of the Tribunal, in the case of *Sunita Salhotra vs. ITO (supra)*, in a similar set of facts where notice under section 148 of the Act was issued on 25.07.2022 i.e. after 01.04.2021, held as under:

*"Looking to the facts and considering the assessment year involved is 2015-16, notice issued in the case of originally on 30/06/2021 and later on 25/07/2022 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. As 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 25/07/2022 is barred by limitation. In view of these facts, the notice issued u/s 148 of the Act dated 25/07/2022 is hereby quashed. Accordingly, legal ground taken by the assessee is allowed."*

Thus, in light of undisputed facts and decision discussed above, I hold that the notice issued u/s.148 of the Act is beyond time, hence, without jurisdiction.

Consequently, the assessment proceedings arising from such time barred notice, are vitiated, hence, quashed.

4. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on Monday the 23<sup>rd</sup> day of March, 2026.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 13/04/2026

NV/-

**प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि. , दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI