



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 969/2022

Sudesh Taneja Wife Of Shri C P Taneja, Residing At 58, Cosmo
Colony, Vaishali Nagar, Jaipur, Rajasthan, 302021

----Petitioner

Versus

1. Income Tax Officer, Ward-1(3), Jaipur Having Address At
New Central Revenue Building, Bhagwan Dass Road, Jaipur,
Rajasthan, 302005

2. Central Board Of Direct Taxes, Ministry Of Finance, North
Block, New Delhi-110011 Through Its Chairman.

----Respondents

connected with

1.D.B. Civil Writ Petition No. 9012/2021

Gopal Das Sonkia, S/o Late Shri Bhagwan Das Khandelwal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

2.D.B. Civil Writ Petition No. 10483/2021

Usha Golcha W/o Shri Surendra Kumar Golcha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

3.D.B. Civil Writ Petition No. 10485/2021

Mukesh Kapoor S/o Shri Suresh Chandra Kapoor

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

4.D.B. Civil Writ Petition No. 14533/2021

Anand Kumar Modi S/o Gajanand Modi

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent





5.D.B. Civil Writ Petition No. 14704/2021
Pralhad Rai Rathi (Huf)

----Petitioner

Versus

Income Tax Officer

----Respondent

6.D.B. Civil Writ Petition No. 14706/2021
Sh. Krishan Kumar Parwal

----Petitioner

Versus

The Assistant Commissioner Of Income Tax

----Respondent

7.D.B. Civil Writ Petition No. 14707/2021
Smt. Sulochana Agrawal

----Petitioner

Versus

The Assistant Commissioner Of Income Tax

----Respondent

8.D.B. Civil Writ Petition No. 15174/2021
Sh. Modh. Rafiq S/o Sh. Adhul Kayyum Khan

----Petitioner

Versus

Income Tax Officer

----Respondent

9.D.B. Civil Writ Petition No. 15177/2021
Giriraj Singh Hada S/o Late Mahraj Tejraj Singh Ji

----Petitioner

Versus

The Income Tax Officer

----Respondent

10.D.B. Civil Writ Petition No. 181/2022
Inderjit Sahni W/o Surendra Pal Singh Sahni

----Petitioner

Versus

Income Tax Officer

----Respondent

11.D.B. Civil Writ Petition No. 301/2022
Praveen Sharma S/o Late R.c. Sharma

----Petitioner

Versus

Income Tax Officer





----Respondent

12.D.B. Civil Writ Petition No. 419/2022

Sanjeev Singh Chodhri Son Of Shri Bhanwar Singh

----Petitioner

Versus

Income Tax Officer

----Respondent

13.D.B. Civil Writ Petition No. 508/2022

Preeti Bakshi Wife Of Dr. Sandeep Bakshi

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

14.D.B. Civil Writ Petition No. 527/2022

Stilokraft

----Petitioner

Versus

Income Tax Officer

----Respondent

15.D.B. Civil Writ Petition No. 561/2022

Preeti Bakshi Wife Of Dr. Sandeep Bakshi

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

16.D.B. Civil Writ Petition No. 575/2022

Abdul Basit S/o Mr. Abdul Baqul

----Petitioner

Versus

Income Tax Officer

----Respondent

17.D.B. Civil Writ Petition No. 590/2022

Mohammed Salim Maniyar S/o Shri Abdul Maniyar

----Petitioner

Versus

Income Tax Officer

----Respondent

18.D.B. Civil Writ Petition No. 595/2022

Mohammed Salim Maniyar S/o Shri Abdul Maniyar

----Petitioner

Versus





Income Tax Officer

----Respondent

19.D.B. Civil Writ Petition No. 597/2022

Mohammed Rafik Maniyar S/o Shri Mohammed Salim Maniyar

----Petitioner

Versus

Income Tax Officer

----Respondent

20.D.B. Civil Writ Petition No. 600/2022

Mrs. Ursula Joshi Wife And Legal Heir Of Late Mr. Rajendra
Kumar Joshi

----Petitioner

Versus

Joint Commissioner Of Income Tax (Jcit)

----Respondent

21.D.B. Civil Writ Petition No. 611/2022

Raj Kumar Agarwal S/o Sh. Ram Swaroop Agarwal

----Petitioner

Versus

Income Tax Officer

----Respondent

22.D.B. Civil Writ Petition No. 627/2022

Parasram Lalwani Son Of Shri Govind Ram

----Petitioner

Versus

Income Tax Officer

----Respondent

23.D.B. Civil Writ Petition No. 651/2022

Preeti Bakshi Wife Of Dr. Sandeep Bakshi

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

24.D.B. Civil Writ Petition No. 685/2022

Kanti Prasad Sharma Son Of Shri Narottam Prasad Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

25.D.B. Civil Writ Petition No. 888/2022

B. Lodha Securities Limited





----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

26.D.B. Civil Writ Petition No. 909/2022

Mahendra Kumar Gangwal Huf

----Petitioner

Versus

Income Tax Officer

----Respondent

27.D.B. Civil Writ Petition No. 918/2022

Savita Pareek W/o Ravikant Purohit

----Petitioner

Versus

Income Tax Officer

----Respondent

28.D.B. Civil Writ Petition No. 953/2022

Vinod Kumar Bumb S/o Shri Ratan Lal Bumb

----Petitioner

Versus

Income Tax Officer

----Respondent

29.D.B. Civil Writ Petition No. 996/2022

Mani Kant Garg, S/o Bhanwar Lal Garg

----Petitioner

Versus

Income Tax Officer

----Respondent

30.D.B. Civil Writ Petition No. 8311/2021

Vinod Kumar Roongta, S/o Shri Anandilal Roongta

----Petitioner

Versus

Assistant Commissioner Of Income Tax/deputy Commissioner Of Income Tax

----Respondent

31.D.B. Civil Writ Petition No. 8480/2021

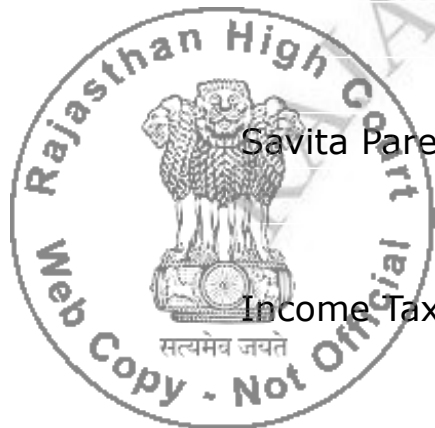
Nirmal Industries Private Limited

----Petitioner

Versus

Deputy Commissiner Of Income Tax

----Respondent





32.D.B. Civil Writ Petition No. 8747/2021
Kamlesh Dangayach S/o Shri Hari Ram Khandelwal
-----Petitioner

Versus

Income Tax Officer
-----Respondent

33.D.B. Civil Writ Petition No. 8755/2021
Hari Mohan Dangayach, S/o Shri Ram Bilas Dangayach
-----Petitioner

Versus

Income Tax Officer
-----Respondent

34.D.B. Civil Writ Petition No. 8768/2021
Prashant Gupta S/o Shri Gopal Prasad Gupta
-----Petitioner

Versus

Assistant Commissioner Of Income Tax
-----Respondent

35.D.B. Civil Writ Petition No. 9235/2021
Indarani Bothra W/o Shri S C Bothra
-----Petitioner

Versus

Income Tax Officer
-----Respondent

36.D.B. Civil Writ Petition No. 9236/2021
Mahima Real Estate Private Limited
-----Petitioner

Versus

Assistant Commissioner Of Income Tax
-----Respondent

37.D.B. Civil Writ Petition No. 9248/2021
M M Realty
-----Petitioner

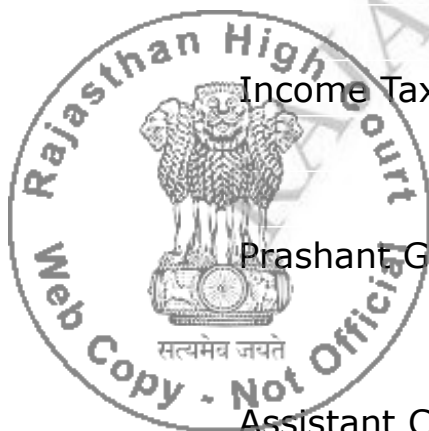
Versus

Income Tax Officer
-----Respondent

38.D.B. Civil Writ Petition No. 9254/2021
Dhirendra Madan, S/o Shri Dass Ram Madan
-----Petitioner

Versus

Assistant Commissioner Of Income Tax





----Respondent

39.D.B. Civil Writ Petition No. 9259/2021

Monitor Real Estates Private Limited

----Petitioner

Versus

Income Tax Officer, Ward 2(1), Kolkata

----Respondent

40.D.B. Civil Writ Petition No. 9319/2021

Puran Mal Meena Son Of Kana Raam Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

41.D.B. Civil Writ Petition No. 9342/2021

Amros Engineering Pvt Ltd

----Petitioner

Versus

Ito Ward 4(2)

----Respondent

42.D.B. Civil Writ Petition No. 9763/2021

Vipul Premises Llp

----Petitioner

Versus

Income Tax Officer

----Respondent

43.D.B. Civil Writ Petition No. 9764/2021

Dinesh Kumawat Son Of Shri Chhotu Ram Kumawat

----Petitioner

Versus

Income Tax Officer Ward 6(2), Jaipur

----Respondent

44.D.B. Civil Writ Petition No. 9765/2021

Chhotu Ram Kumawat Huf

----Petitioner

Versus

Income Tax Officer

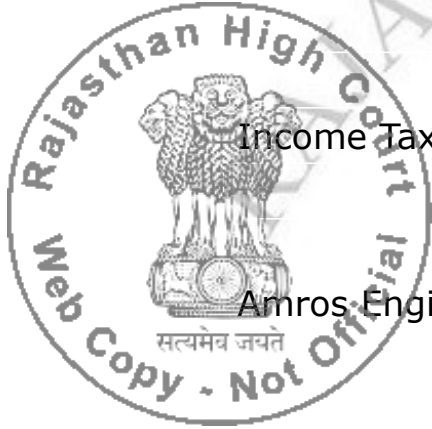
----Respondent

45.D.B. Civil Writ Petition No. 9766/2021

Nemi Chand Son Of Shri Rameshwar Lal

----Petitioner

Versus





Income Tax Officer

----Respondent

46.D.B. Civil Writ Petition No. 9830/2021

Vibhishek Pal Singh S/o Shri Ajay Pal Singh

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

47.D.B. Civil Writ Petition No. 9837/2021

Unique Madhuban Homes Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

48.D.B. Civil Writ Petition No. 9838/2021

Metro Cabs Private Limited

----Petitioner

Versus

Income Tax Ward

----Respondent

49.D.B. Civil Writ Petition No. 9839/2021

Unique Affordable Homes Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

50.D.B. Civil Writ Petition No. 9891/2021

Unique Pioneer Homes Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

51.D.B. Civil Writ Petition No. 9892/2021

Unique Realmart Llp

----Petitioner

Versus

Income Tax

----Respondent

25.D.B. Civil Writ Petition No. 10037/2021

Sunil Gupta S/o Vinod Gupta

----Petitioner





Versus

Union Of India

----Respondent

53.D.B. Civil Writ Petition No. 10154/2021

Santosh Kumar

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

54.D.B. Civil Writ Petition No. 10260/2021

M/s Shiv Vegpro Private Limited

----Petitioner

Versus

The Deputy Commissioner Of Income Tax, Circle-2

----Respondent

55.D.B. Civil Writ Petition No. 10493/2021

Abhimanyu Golcha S/o Shri Surendra Kumar Golcha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

56.D.B. Civil Writ Petition No. 10499/2021

Surendra Kumar Golcha S/o Shri H.c. Golcha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

57.D.B. Civil Writ Petition No. 10734/2021

Late Shri Nandkishor Khandelwal

----Petitioner

Versus

Income Tax Officer

----Respondent

58.D.B. Civil Writ Petition No. 10745/2021

Late Smt. Badami Devi Khandelwal

----Petitioner

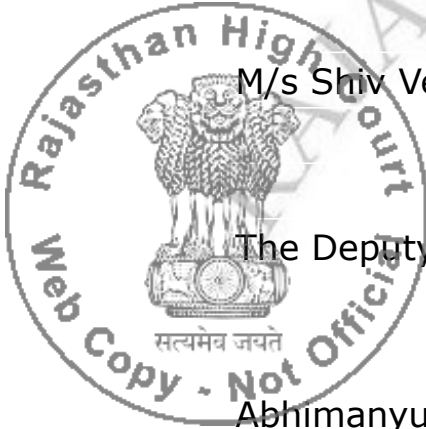
Versus

Income Tax Officer

----Respondent

59.D.B. Civil Writ Petition No. 11092/2021

Suchita Joshi W/o Shri Amit Joshi





----Petitioner

Versus

Income Tax Officer

----Respondent

60.D.B. Civil Writ Petition No. 11411/2021

Budhi Prakash Sharma S/o Harsh Narayan Sharma

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax

----Respondent

61.D.B. Civil Writ Petition No. 11429/2021

Kusum Sharma D/o Hari Narain Goswami

----Petitioner

Versus

Income Tax Officer

----Respondent

62.D.B. Civil Writ Petition No. 11628/2021

Anita Dangayach W/o Shri Rajesh Kumar Gupta

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

63.D.B. Civil Writ Petition No. 11632/2021

Ekco Plastics Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

64.D.B. Civil Writ Petition No. 11635/2021

Rajesh Kumar Gupta S/o Shri Nand Kishore Khandelwal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

65.D.B. Civil Writ Petition No. 11636/2021

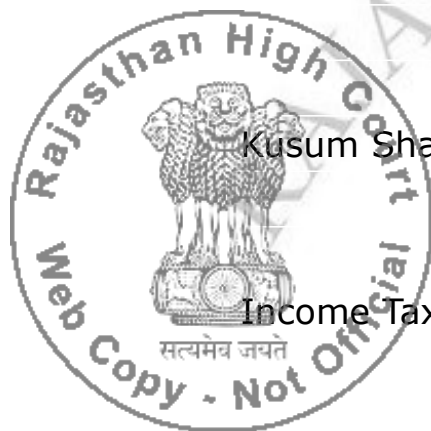
Navjeevan Resorts And Holidays Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent





66.D.B. Civil Writ Petition No. 11637/2021

Vijay Dangayach Huf

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

67.D.B. Civil Writ Petition No. 11647/2021

Shobha Dangayach W/o Late Shri Vijay Dangayach

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

68.D.B. Civil Writ Petition No. 11722/2021

Padam Chand Jain S/o Shri Ram Karan Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

69.D.B. Civil Writ Petition No. 11809/2021

Puneet Pratap Singhal S/o Shri Dhurva Prakash Singhal

----Petitioner

Versus

Income Tax Officer

----Respondent

70.D.B. Civil Writ Petition No. 11817/2021

Iconic Fashion Retailing Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

71.D.B. Civil Writ Petition No. 11840/2021

Samarth Lifestyle Retailing Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax / Deputy Commissioner
Of Income Tax

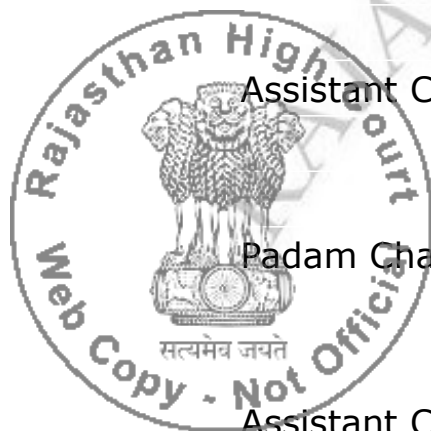
----Respondent

72.D.B. Civil Writ Petition No. 11866/2021

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta

----Petitioner

Versus





Assistant Commissioner Of Income Tax

----Respondent

73.D.B. Civil Writ Petition No. 12772/2021

Gulabchand Sharma S/o Shri Mohan Lal Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

74.D.B. Civil Writ Petition No. 12886/2021

Shri Sushil Kumar Bansal

----Petitioner

Versus

Income Tax Officer

----Respondent

75.D.B. Civil Writ Petition No. 12970/2021

Sanjog Steels Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

76.D.B. Civil Writ Petition No. 12971/2021

Pankaj Jain S/o Shri Mahendra Kumar Jain

----Petitioner

Versus

Income Tax Officer

----Respondent

77.D.B. Civil Writ Petition No. 13183/2021

Gopal Lal Dhamani Son Of Shri Ram Ratan Dhamani

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

78.D.B. Civil Writ Petition No. 13296/2021

Royal Concept Developers

----Petitioner

Versus

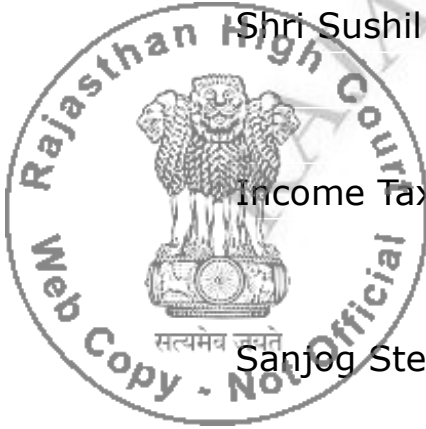
Assistant Commissioner Of Income Tax

----Respondent

79.D.B. Civil Writ Petition No. 13393/2021

Hanuman Das Buildtech Private Limited

----Petitioner





Versus

Income Tax Officer

----Respondent

80.D.B. Civil Writ Petition No. 13404/2021

Gaurav Dhamani Son Of Shri Gopal Lal Dhamani

----Petitioner

Versus

Income Tax Officer

----Respondent

81.D.B. Civil Writ Petition No. 13487/2021

Asha Khunteta W/o Shri Sandeep Khunteta

----Petitioner

Versus

Union Of India

----Respondent

82.D.B. Civil Writ Petition No. 13500/2021

Manish Khunteta S/o Late Shri Kamlesh Kumar Khunteta

----Petitioner

Versus

Union Of India

----Respondent

83.D.B. Civil Writ Petition No. 13520/2021

Manish Khunteta S/o Late Shri Kamlesh Kumar Khunteta

----Petitioner

Versus

Union Of India

----Respondent

84.D.B. Civil Writ Petition No. 13521/2021

Manish Khunteta S/o Late Shri Kamlesh Kumar Khunteta

----Petitioner

Versus

Union Of India

----Respondent

85.D.B. Civil Writ Petition No. 13525/2021

Mohan Lal Gupta S/o Shri Rameshwar Prasad Gupta

----Petitioner

Versus

Income Tax Officer

----Respondent

86.D.B. Civil Writ Petition No. 13532/2021

Guarav Nigam S/o Rajendra Kumar Nigam





----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

87.D.B. Civil Writ Petition No. 13559/2021

Prakash Om Chelani, Son Of Shri Jhuramal Chelani

----Petitioner

Versus

Income Tax Officer

----Respondent

88.D.B. Civil Writ Petition No. 13560/2021

Sanjay Kumar Jain, Son Of Shri Kewal Chand Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

89.D.B. Civil Writ Petition No. 13562/2021

Prakash Om Chelani, Son Of Shri Jhuramal Chelani

----Petitioner

Versus

Income Tax Officer

----Respondent

90.D.B. Civil Writ Petition No. 13563/2021

Prakash Om Chelani Son Of Shri Jhuramal Chelani

----Petitioner

Versus

Income Tax Officer

----Respondent

91.D.B. Civil Writ Petition No. 13571/2021

Sanjay Kumar Jain Son Of Shri Kewal Chand Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

92.D.B. Civil Writ Petition No. 13573/2021

Kewal Chand Jain Son Of Shri Juhar Mal Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent





93.D.B. Civil Writ Petition No. 13578/2021

Kewal Chand Jain Son Of Shri Juhar Mal Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

94.D.B. Civil Writ Petition No. 13702/2021

Karan Bhatia Son Of Shri Suraj Bhatia

----Petitioner

Versus

Income Tax Officer

----Respondent

95.D.B. Civil Writ Petition No. 13704/2021

Karan Bhatia Son Of Shri Suraj Bhatia

----Petitioner

Versus

Income Tax Officer

----Respondent

96.D.B. Civil Writ Petition No. 13715/2021

Archana Dangayach W/o Shri Nawal Kishore Dangayach

----Petitioner

Versus

Income Tax Officer

----Respondent

97.D.B. Civil Writ Petition No. 13726/2021

Gurumukh Das

----Petitioner

Versus

Income Tax Officer

----Respondent

98.D.B. Civil Writ Petition No. 13853/2021

Shiv Kumar Soni

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

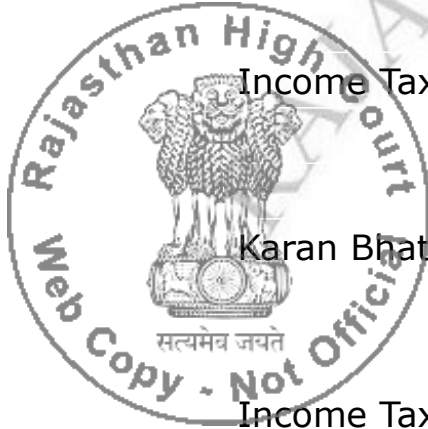
99.D.B. Civil Writ Petition No. 13859/2021

Sachin Garg

----Petitioner

Versus

Assistant Commissioner Of Income Tax





----Respondent

100.D.B. Civil Writ Petition No. 13862/2021

Tirupati Pulses Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

101.D.B. Civil Writ Petition No. 13929/2021

Raghukul Buildtech Llp

----Petitioner

Versus

Income Tax Officer

----Respondent

102.D.B. Civil Writ Petition No. 13930/2021

Radheyshyam And Company

----Petitioner

Versus

Income Tax Officer

----Respondent

103.D.B. Civil Writ Petition No. 13948/2021

Prerna Agricultural Farms Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

104.D.B. Civil Writ Petition No. 13992/2021

Prakash Chand Kothari S/o Shri Ghisilal Kothari

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

105.D.B. Civil Writ Petition No. 14005/2021

Kgk Real Estate Private Limited

----Petitioner

Versus

Income Tax Officer

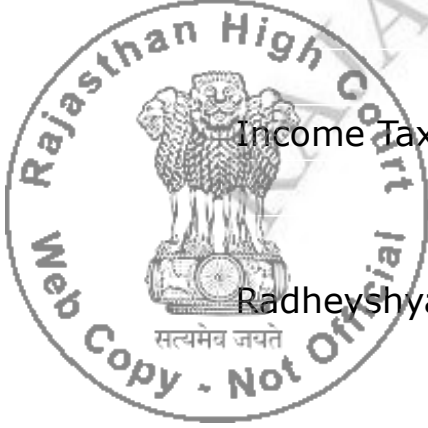
----Respondent

106.D.B. Civil Writ Petition No. 14011/2021

Shiv Kumar Soni

----Petitioner

Versus





Assistant Commissioner Of Income Tax

----Respondent

107.D.B. Civil Writ Petition No. 14056/2021

Nathu Lal Kuldeep

----Petitioner

Versus

Income Tax Officer

----Respondent

108.D.B. Civil Writ Petition No. 14057/2021

Aditi Modi, D/o Shri Siya Saran Rawat

----Petitioner

Versus

Income Tax Officer

----Respondent

109.D.B. Civil Writ Petition No. 14059/2021

Nishi Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

110.D.B. Civil Writ Petition No. 14072/2021

Reverence Infrastructure India Llp

----Petitioner

Versus

Income Tax Officer

----Respondent

111.D.B. Civil Writ Petition No. 14097/2021

Sanjeev Kumar Jhanjharia S/o Shri Mool Singh

----Petitioner

Versus

Income Tax Officer

----Respondent

112.D.B. Civil Writ Petition No. 14132/2021

Aruna Modi D/o Shri Madan Lal Khandelwal

----Petitioner

Versus

Income Tax Officer

----Respondent

113.D.B. Civil Writ Petition No. 14134/2021

Jitendra Modi S/o Shri Ram Gopal Modi

----Petitioner





Versus

Income Tax Officer

----Respondent

114.D.B. Civil Writ Petition No. 14162/2021

Late Shri Mohan Lal Agarwal

----Petitioner

Versus

Income Tax Officer

----Respondent

115.D.B. Civil Writ Petition No. 14361/2021

Anita Bohra Daughter Of Shri Sh. Hira Lal Bohra

----Petitioner

Versus

Income Tax Officer

----Respondent

116.D.B. Civil Writ Petition No. 14393/2021

Gaurav Agrawal

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

117.D.B. Civil Writ Petition No. 14397/2021

Gaurav Agrawal

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

118.D.B. Civil Writ Petition No. 14406/2021

Saurav Agrawal

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

119.D.B. Civil Writ Petition No. 14427/2021

Mani Jain Daughter Of Shri Vijay Kumar Gupta

----Petitioner

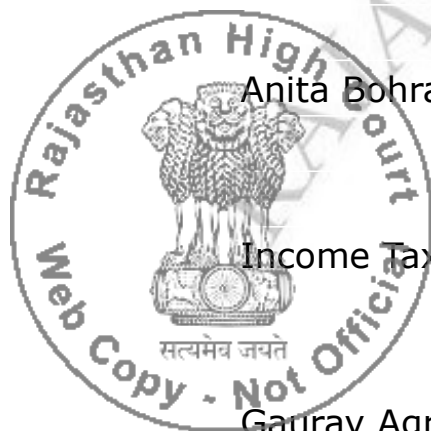
Versus

Income Tax Officer Ward-6(1)

----Respondent

120.D.B. Civil Writ Petition No. 14473/2021

Back Office It Solutions Private Limited





----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

121.D.B. Civil Writ Petition No. 14501/2021

Dr. Amita Birla

----Petitioner

Versus

The Deputy Commissioner Of Income Tax

----Respondent

122.D.B. Civil Writ Petition No. 14502/2021

Dr. Amita Birla

----Petitioner

Versus

The Deputy Commissioner Of Income Tax

----Respondent

123.D.B. Civil Writ Petition No. 14503/2021

Dr. Amita Birla

----Petitioner

Versus

The Deputy Commissioner Of Income Tax

----Respondent

124.D.B. Civil Writ Petition No. 14504/2021

Dr. Amita Birla

----Petitioner

Versus

The Deputy Commissioner Of Income Tax

----Respondent

125.D.B. Civil Writ Petition No. 14506/2021

Sanjya Devi

----Petitioner

Versus

Income Tax Officer

----Respondent

126.D.B. Civil Writ Petition No. 14511/2021

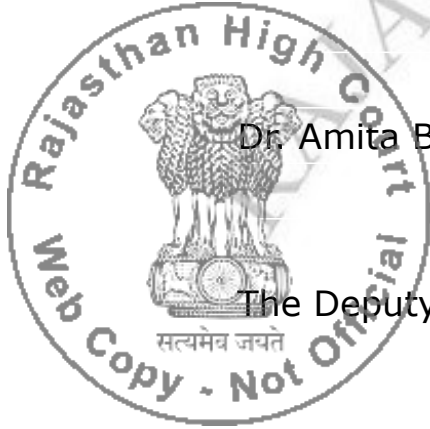
Denim Developers Limited

----Petitioner

Versus

The Deputy Commissioner Of Income Tax

----Respondent





127.D.B. Civil Writ Petition No. 14522/2021

Shubh Angan Buildtech Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

128.D.B. Civil Writ Petition No. 14550/2021

Virendra Kumar Dhariwal Son Of Late Shri Rikhab Chand Dhariwal

----Petitioner

Versus

Dcit, Circle-2, Kota

----Respondent

129.D.B. Civil Writ Petition No. 14551/2021

Virendra Kumar Dhariwal Son Of Late Shri Rikhab Chand Dhariwal

----Petitioner

Versus

Dcit, Circle-2, Kota

----Respondent

130.D.B. Civil Writ Petition No. 14581/2021

Satish Kumar Agarwal (Huf)

----Petitioner

Versus

Income Tax Officer

----Respondent

131.D.B. Civil Writ Petition No. 14582/2021

Virendra Kumar Dhariwal Son Of Late Shri Rikhab Chand Dhariwal

----Petitioner

Versus

Dcit

----Respondent

132.D.B. Civil Writ Petition No. 14603/2021

Rash Behari Rungta S/o Sh. Rajendra Prasad Rungta

----Petitioner

Versus

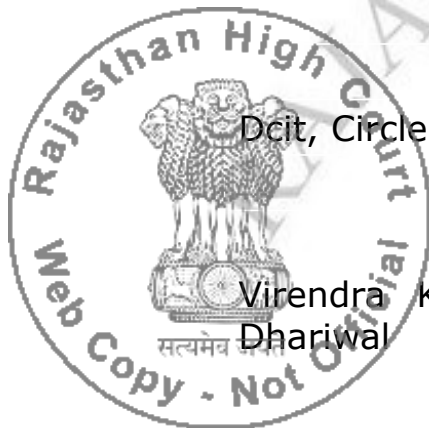
Income Tax Officer

----Respondent

133.D.B. Civil Writ Petition No. 14664/2021

Geeta Gulia D/o Ajeet Singh

----Petitioner





Versus

Income Tax Officer

----Respondent

134.D.B. Civil Writ Petition No. 14693/2021

Smt. Deepika Malani

----Petitioner

Versus

Income Tax Officer

----Respondent

135.D.B. Civil Writ Petition No. 14694/2021

Sh. Krishan Kumar Parwal

----Petitioner

Versus

The Assistant Commissioner Of Income Tax

----Respondent

136.D.B. Civil Writ Petition No. 14695/2021

Abc Overseas Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

137.D.B. Civil Writ Petition No. 14698/2021

Priti Rathi D/o Shri Satyanarayan Mangilal Mungad

----Petitioner

Versus

Income Tax Officer

----Respondent

138.D.B. Civil Writ Petition No. 14699/2021

Tarun Kumar Nahta

----Petitioner

Versus

Income Tax Officer

----Respondent

139.D.B. Civil Writ Petition No. 14700/2021

Tarun Kumar Nahta

----Petitioner

Versus

Income Tax Officer

----Respondent

140.D.B. Civil Writ Petition No. 14701/2021

Deepa Rathi W/o Shri Sanjay Rathi





----Petitioner

Versus

Income Tax Officer

----Respondent

141.D.B. Civil Writ Petition No. 14702/2021

Ratan Shree

----Petitioner

Versus

Income Tax Officer

----Respondent

142.D.B. Civil Writ Petition No. 14703/2021

Yogesh Singh Shekhawat S/o Shri Roop Singh Shekhawat

----Petitioner

Versus

Income Tax Officer

----Respondent

143.D.B. Civil Writ Petition No. 14741/2021

Smt. Basanti Devi Parwal

----Petitioner

Versus

Income Tax Officer

----Respondent

144.D.B. Civil Writ Petition No. 14742/2021

Sh. Ankesh Agrawal

----Petitioner

Versus

Income Tax Officer

----Respondent

145.D.B. Civil Writ Petition No. 14743/2021

Smt Sunita Parwal

----Petitioner

Versus

Income Tax Officer

----Respondent

146.D.B. Civil Writ Petition No. 14783/2021

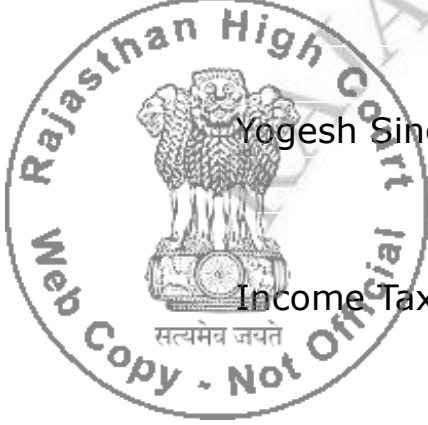
Nilesh Soni S/o Sitaram Soni

----Petitioner

Versus

Income, Tax Department

----Respondent





147.D.B. Civil Writ Petition No. 14791/2021

Manish Bansal S/o, Sh. Nawal Kishor Bansal

----Petitioner

Versus

Income Tax Officer

----Respondent

148.D.B. Civil Writ Petition No. 14792/2021

Rajasthan Digital Tiles Pvt Ltd

----Petitioner

Versus

Ito Ward 6(2)

----Respondent

149.D.B. Civil Writ Petition No. 14794/2021

Nilesh Bansal S/o Sh. Girraj Prasad Bansal

----Petitioner

Versus

Income Tax Officer

----Respondent

150.D.B. Civil Writ Petition No. 14795/2021

Mukesh S/o Sh. Shyoji

----Petitioner

Versus

Income Tax Officer

----Respondent

151.D.B. Civil Writ Petition No. 14799/2021

Sunil Kumar Jain S/o Sh. Dhanraj Jain

----Petitioner

Versus

Income Tax Officer

----Respondent

152.D.B. Civil Writ Petition No. 14800/2021

Nilesh Bansal S/o, Sh. Girraj Prasad Bansal

----Petitioner

Versus

Income Tax Officer

----Respondent

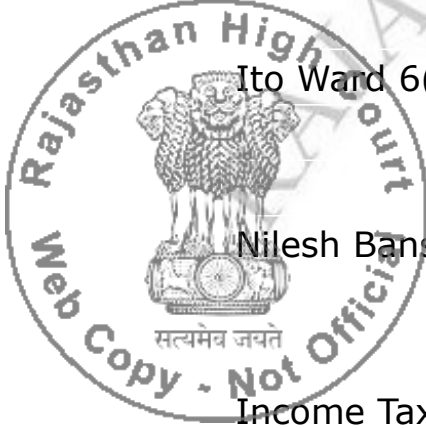
153.D.B. Civil Writ Petition No. 14805/2021

Mukesh S/o Sh. Shyoji

----Petitioner

Versus

Income Tax Officer





----Respondent

154.D.B. Civil Writ Petition No. 14806/2021

Manish Bansal S/o Sh. Nawal Kishor Bansal

----Petitioner

Versus

Income Tax Officer

----Respondent

155.D.B. Civil Writ Petition No. 14808/2021

Mohammed Shakil S/o Sh. Mohammed Hanif

----Petitioner

Versus

Income Tax Officer

----Respondent

156.D.B. Civil Writ Petition No. 14810/2021

Sunil Kumar Jain S/o Sh. Dhanraj Jain

----Petitioner

Versus

Income Tax Officer, Ward- Tonk

----Respondent

157.D.B. Civil Writ Petition No. 14811/2021

Saraswati Builders (Partnership Firm)

----Petitioner

Versus

Income Tax Officer, Ward - 6(2)

----Respondent

158.D.B. Civil Writ Petition No. 14812/2021

Bhagirathi Udyog

----Petitioner

Versus

Ito Ward 1(3)

----Respondent

159.D.B. Civil Writ Petition No. 14813/2021

Jai Prakash Gupta

----Petitioner

Versus

Ito Ward 1(3)

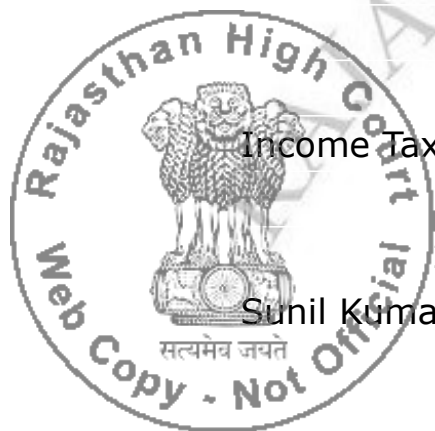
----Respondent

160.D.B. Civil Writ Petition No. 14816/2021

Damodar Prasad Mittal S/o Sh. Devki Nandan Mittal

----Petitioner

Versus





Income Tax Officer, Ito Wd Tonk

----Respondent

161.D.B. Civil Writ Petition No. 14840/2021

Bhavna Singh D/o Shiv Singh W/o Sanjeev Sogarwal

----Petitioner

Versus

Income Tax Officer, Itd Ward 6(3)

----Respondent

162.D.B. Civil Writ Petition No. 14843/2021

Jaipur Build Developers Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

163.D.B. Civil Writ Petition No. 14852/2021

Radha Krishan Kogta S/o Prem Lal Kogta

----Petitioner

Versus

Income Tax Officer

----Respondent

164.D.B. Civil Writ Petition No. 14854/2021

Kapil Sharma Son Of Shri Surendar Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

165.D.B. Civil Writ Petition No. 14857/2021

Radha Krishan Kogta S/o Prem Lal Kogta

----Petitioner

Versus

Income Tax Officer

----Respondent

166.D.B. Civil Writ Petition No. 14858/2021

Radha Krishan Kogta S/o Prem Lal Kogta

----Petitioner

Versus

Income Tax Officer

----Respondent

167.D.B. Civil Writ Petition No. 14859/2021

Shiv Kumar Soni

----Petitioner





Versus

Assistant Commissioner Of Income Tax

----Respondent

168.D.B. Civil Writ Petition No. 14881/2021

Arpit Jain Son Of Shri Anil Jain

----Petitioner

Versus

Assistant Commissioner Income Tax

----Respondent

169.D.B. Civil Writ Petition No. 14887/2021

Rajesh Sharma Son Of Shri Bhagwan Sahai Sharma,

----Petitioner

Versus

Income Tax Officer

----Respondent

170.D.B. Civil Writ Petition No. 14889/2021

Nectar Infra Solutions Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

171.D.B. Civil Writ Petition No. 14892/2021

Rakesh Gupta Son Of Shri Babu Ram Gupta

----Petitioner

Versus

Income Tax Officer

----Respondent

172.D.B. Civil Writ Petition No. 14893/2021

Arpit Jain Son Of Shri Anil Jain

----Petitioner

Versus

Assistant Commissioner Income Tax

----Respondent

173.D.B. Civil Writ Petition No. 14900/2021

Arpit Jain Son Of Shri Anil Jain

----Petitioner

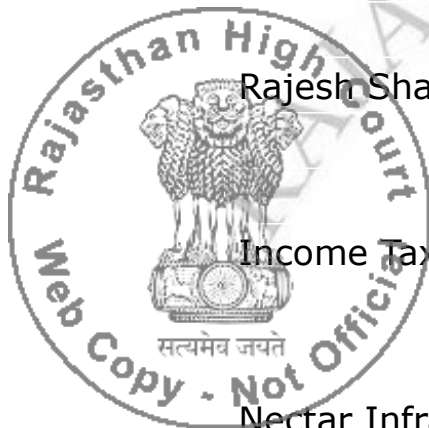
Versus

Assistant Commissioner Income Tax

----Respondent

174.D.B. Civil Writ Petition No. 14919/2021

Back Office It Solutions Private Limited





----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

175.D.B. Civil Writ Petition No. 14928/2021

Vaibhav Gehlot S/o Shri Ashok Gehlot

----Petitioner

Versus

Joint Commissioner Of Income Tax

----Respondent

176.D.B. Civil Writ Petition No. 14929/2021

Khushi Real Estate

----Petitioner

Versus

Income Tax Officer

----Respondent

177.D.B. Civil Writ Petition No. 14981/2021

Jc Antiques And Crafts

----Petitioner

Versus

Asst. Commissioner Of Income Tax

----Respondent

178.D.B. Civil Writ Petition No. 15025/2021

Balram Choudhary Son Of Shri Bodu Ram Choudhary

----Petitioner

Versus

Income Tax Officer

----Respondent

179.D.B. Civil Writ Petition No. 15055/2021

Balram Choudhary Son Of Shri Bodu Ram Choudhary

----Petitioner

Versus

Income Tax Officer

----Respondent

180.D.B. Civil Writ Petition No. 15087/2021

Bina Jain Daughter Of Shri Padam Chand Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent





181.D.B. Civil Writ Petition No. 15091/2021

Ram Babu Badaya

----Petitioner

Versus

Income Tax Officer, Wd 6(2)

----Respondent

182.D.B. Civil Writ Petition No. 15117/2021

Mahesh Kumar Sudrania

----Petitioner

Versus

Income Tax Officer

----Respondent

183.D.B. Civil Writ Petition No. 15132/2021

Puran Mai Prahlad Rai

----Petitioner

Versus

Income Tax Officer

----Respondent

184.D.B. Civil Writ Petition No. 15135/2021

Ram Phool Meena S/o Kana Ram Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

185.D.B. Civil Writ Petition No. 15137/2021

Nanu Ram Meena S/o Ram Narayan Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

186.D.B. Civil Writ Petition No. 15140/2021

Manju Kogta D/o Prithviraj Kochliya

----Petitioner

Versus

Income Tax Officer

----Respondent

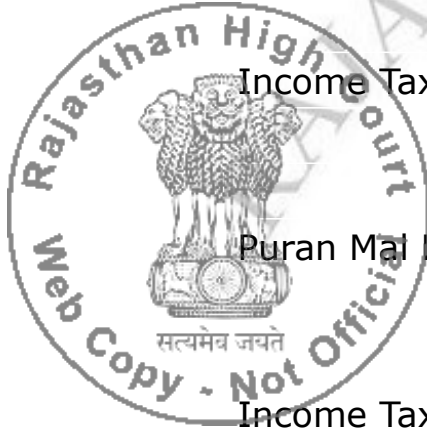
187.D.B. Civil Writ Petition No. 15142/2021

Manish Kumar Goyal S/o Shri Kamal Bihari Goyal

----Petitioner

Versus

Income Tax Officer





----Respondent

188.D.B. Civil Writ Petition No. 15145/2021

Ashish Goyal S/o Shri Kamal Bihari Goyal

----Petitioner

Versus

Income Tax Officer

----Respondent

189.D.B. Civil Writ Petition No. 15146/2021

Sushila Yadav W/o Ramawatar Yadav

----Petitioner

Versus

Income Tax Officer

----Respondent

190.D.B. Civil Writ Petition No. 15147/2021

Alka Bhargava W/o Naresh Kumar Bhargava

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

191.D.B. Civil Writ Petition No. 15164/2021

Rakesh Singhal Son Of Late Mr. Arjun Lal

----Petitioner

Versus

Income Tax Officer

----Respondent

192.D.B. Civil Writ Petition No. 15166/2021

Late Ganesh Mal Chindalia Son Of Late Shri Ganpat Rai Chindalia

----Petitioner

Versus

Income Tax Officer

----Respondent

193.D.B. Civil Writ Petition No. 15168/2021

Alka Bhargava W/o Naresh Kumar Bhargava

----Petitioner

Versus

Assistant Commissioner Of Income Tax

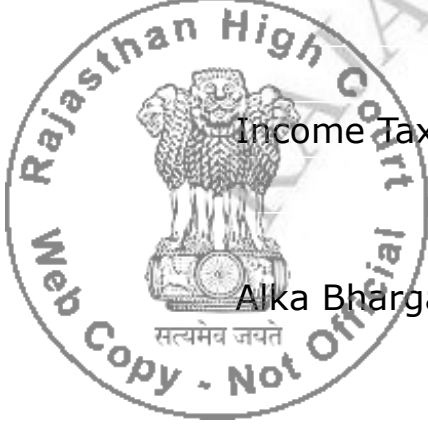
----Respondent

194.D.B. Civil Writ Petition No. 15183/2021

Purnima Lodha

----Petitioner

Versus





Assistant Commissioner Of Income Tax

----Respondent

195.D.B. Civil Writ Petition No. 15185/2021

Poorvi Lodha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

196.D.B. Civil Writ Petition No. 15186/2021

Vivek Lodha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

197.D.B. Civil Writ Petition No. 15187/2021

Vinod Kumar Gupta Son Of Shri Dungarmal Ji Gupta

----Petitioner

Versus

Income Tax Officer

----Respondent

198.D.B. Civil Writ Petition No. 15189/2021

Rishabh Marketing Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

199.D.B. Civil Writ Petition No. 15191/2021

Ritu Bhalotia D/o Binod Jhunjhunwala

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

200.D.B. Civil Writ Petition No. 15196/2021

Ram Karan Meena S/o Ram Narayan Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

201.D.B. Civil Writ Petition No. 15197/2021

Bardi Chand Meena S/o Ram Narayan Meena

----Petitioner





Versus

Income Tax Officer

----Respondent

202.D.B. Civil Writ Petition No. 15198/2021

Naresh Kumar Bhargava

----Petitioner

Versus

Income Tax Officer

----Respondent

203.D.B. Civil Writ Petition No. 15201/2021

Samkit Hirawat

----Petitioner

Versus

Income Tax Officer

----Respondent

204.D.B. Civil Writ Petition No. 15203/2021

Pradeep Mittal S/o Anand Shankar Mittal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

205.D.B. Civil Writ Petition No. 15204/2021

Late Gopal Meena Son Of Shri Ram Narayn Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

206.D.B. Civil Writ Petition No. 15205/2021

Jagdish Meena S/o Ram Narayan Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

207.D.B. Civil Writ Petition No. 15206/2021

Naresh Bhargava Huf

----Petitioner

Versus

Income Tax Officer

----Respondent

208.D.B. Civil Writ Petition No. 15207/2021

Vinod Kumar Lodha Huf





----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

209.D.B. Civil Writ Petition No. 15208/2021

Lala Ram Meena S/o Kana Ram Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

210.D.B. Civil Writ Petition No. 15216/2021

Nitish Bhargava

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

211.D.B. Civil Writ Petition No. 15217/2021

Vigyan Lodha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

212.D.B. Civil Writ Petition No. 15218/2021

Vijeta Lodha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

213.D.B. Civil Writ Petition No. 15219/2021

Poorvi Lodha

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

214.D.B. Civil Writ Petition No. 15229/2021

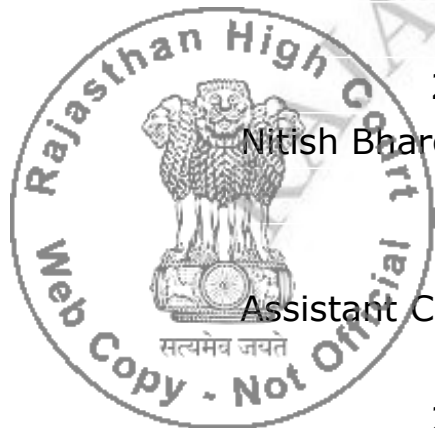
Naresh Kumar Bhargava

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent





215.D.B. Civil Writ Petition No. 15232/2021

Nawal Kishore Dangayach Huf

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

216.D.B. Civil Writ Petition No. 15281/2021

Nawal Kishore Dangayach S/o Shri Jugal Kishore Dangayach

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

217.D.B. Civil Writ Petition No. 15314/2021

Gyarsi Lal S/o Har Sahay

----Petitioner

Versus

Income Tax Officer

----Respondent

218.D.B. Civil Writ Petition No. 15316/2021

Suraj Mal Sharma S/o Har Sahaya

----Petitioner

Versus

Income Tax Officer

----Respondent

219.D.B. Civil Writ Petition No. 15350/2021

Hemant Shares Private Limited

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

220.D.B. Civil Writ Petition No. 15352/2021

Aaditya Finechem Pvt. Ltd.

----Petitioner

Versus

Principal Commissioner Of Income Tax

----Respondent

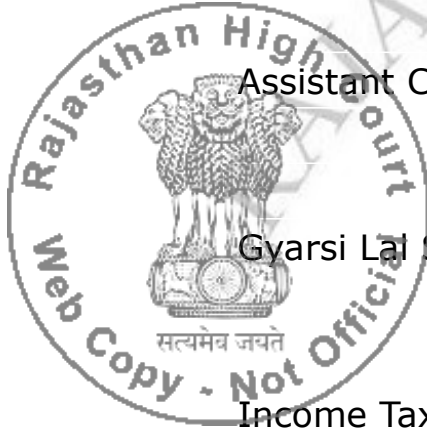
221.D.B. Civil Writ Petition No. 15362/2021

Aaditya Finechem Pvt. Ltd.

----Petitioner

Versus

Principal Commissioner Of Income Tax





----Respondent

222.D.B. Civil Writ Petition No. 15368/2021

Gemco International

----Petitioner

Versus

Income Tax Officer

----Respondent

223.D.B. Civil Writ Petition No. 15370/2021

Shri Ratanlal Sharma (Deceased)

----Petitioner

Versus

Income Tax Officer

----Respondent

224.D.B. Civil Writ Petition No. 15373/2021

Dinesh Sharma S/o Late Shri Ratan Lal Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

225.D.B. Civil Writ Petition No. 15374/2021

Gemco International

----Petitioner

Versus

Income Tax Officer

----Respondent

226.D.B. Civil Writ Petition No. 15388/2021

Nihal Chand Jain Infra Project Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

227.D.B. Civil Writ Petition No. 15393/2021

Sunita Sharma D/o Ramavatar Joshi

----Petitioner

Versus

Income Tax Officer

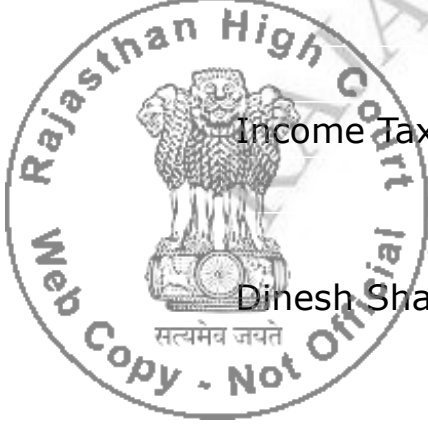
----Respondent

228.D.B. Civil Writ Petition No. 15397/2021

Nilesh Kayathwal Huf

----Petitioner

Versus





Income Tax Officer

----Respondent

229.D.B. Civil Writ Petition No. 15431/2021

Sita Devi Agrawal

----Petitioner

Versus

Income Tax Officer

----Respondent

230.D.B. Civil Writ Petition No. 5/2022

Kishore Kumar S/o Kalyan Singh

----Petitioner

Versus

Income Tax Officer

----Respondent

231.D.B. Special Appeal Writ No. 54/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sanjay Chhabra Son Of Late Shri Moti Lal Jain

----Respondent

232.D.B. Special Appeal Writ No. 55/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sandeep Chhabra Son Of Late Shri Moti Lal Jain

----Respondent

233.D.B. Special Appeal Writ No. 56/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sandeep Chhabra Son Of Late Shri Moti Lal Jain

----Respondent

234.D.B. Special Appeal Writ No. 57/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Motisons Commodities Private Limited

----Respondent

235.D.B. Special Appeal Writ No. 58/2022

Income Tax Officer

----Petitioner





Versus
Parshvanath Finvest Private Limited
-----Respondent

236.D.B. Special Appeal Writ No. 59/2022
Office Of The Income Tax Officer
-----Petitioner

Versus
Vk Bordia And Sons Huf
-----Respondent

237.D.B. Special Appeal Writ No. 60/2022
Assistant Commissioner Of Income Tax
-----Petitioner

Versus
Motisons Commodities Private Limited
-----Respondent

238.D.B. Special Appeal Writ No. 61/2022
Income Tax Officer
-----Petitioner

Versus
Anek Shri Daughter Of Babu Singh
-----Respondent

239.D.B. Special Appeal Writ No. 62/2022
Assistant Commissioner Of Income
-----Petitioner

Versus
Thar Share Brokers Private Limited
-----Respondent

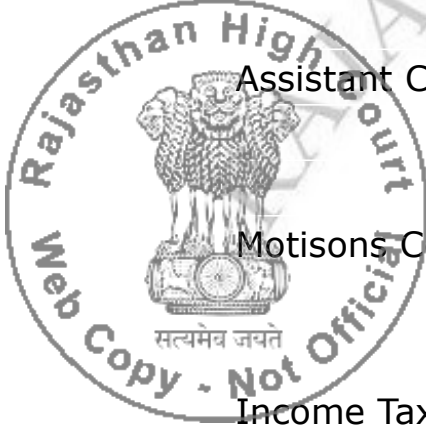
240.D.B. Special Appeal Writ No. 63/2022
Assistant Commissioner Of Income Tax
-----Petitioner

Versus
Motisons Commodities Private Limited
-----Respondent

241.D.B. Special Appeal Writ No. 64/2022
Assistant Commissioner Of Income Tax, Circle-6, Jaipur
-----Petitioner

Versus
Sanjay Chhabra Son Of Late Shri Moti Lal Jain
-----Respondent

242.D.B. Special Appeal Writ No. 65/2022
Income Tax Officer





----Petitioner

Versus

Agencies Rajasthan Private Limited, B-21, Industrial Estate

----Respondent

243.D.B. Special Appeal Writ No. 66/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sanjay Chhabra Son Of Late Shri Moti Lal Jain

----Respondent

244.D.B. Special Appeal Writ No. 68/2022

Income Tax Officer

----Petitioner

Versus

Lotus Buildtech Private Limited

----Respondent

245.D.B. Special Appeal Writ No. 70/2022

Income Tax Officer

----Petitioner

Versus

Sunita Gupta W/o Shri Arvind Gupta

----Respondent

246.D.B. Special Appeal Writ No. 71/2022

Union Of India

----Petitioner

Versus

Smt. Santosh Sharma W/o Late Shri Gopal Sharma

----Respondent

247.D.B. Special Appeal Writ No. 72/2022

Office Of The Assistant Commissioner Of Income Tax, Income Tax

----Petitioner

Versus

Sandeep Sharma S/o Shri Budhi Prakash Sharma

----Respondent

248.D.B. Special Appeal Writ No. 73/2022

Income Tax Officer

----Petitioner

Versus

Triveni Kripa Realcon Limited

----Respondent





249.D.B. Special Appeal Writ No. 74/2022

Income Tax Officer

----Petitioner

Versus

Kpr Capital Management Llp

----Respondent

250.D.B. Special Appeal Writ No. 75/2022

Office Of The Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sandeep Sharma S/o Shri Budhi Prakash Sharma

----Respondent

251.D.B. Civil Writ Petition No. 76/2022

Assam Edible Oils Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

252.D.B. Special Appeal Writ No. 76/2022

Income Tax Officer

----Petitioner

Versus

Unique Dream Builders Private Limited

----Respondent

253.D.B. Special Appeal Writ No. 77/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sandeep Chhabra Son Of Late Shri Moti Lal Jain

----Respondent

254.D.B. Special Appeal Writ No. 78/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Kajal Chhabra Wife Of Shri Sanjay Chhabra

----Respondent

255.D.B. Special Appeal Writ No. 79/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Pushpa Agarwal W/o Late Shri Rajendra Prasad Agarwal





----Respondent

256.D.B. Special Appeal Writ No. 80/2022

Income Tax Officer

----Petitioner

Versus

Kailash Kumar Agarwal S/o Shri Ram Ballabh Agarwal

----Respondent

257.D.B. Special Appeal Writ No. 81/2022

Office Of The Assistant Commissioner Of Income Tax

----Petitioner

Versus

Ridhi Share Brokers Private Limited

----Respondent

258.D.B. Special Appeal Writ No. 82/2022

Income Tax Officer

----Petitioner

Versus

Lotus Buildtech Private Limited

----Respondent

259.D.B. Special Appeal Writ No. 83/2022

Asst. Commissioner Of Income Tax

----Petitioner

Versus

Mukund Modi S/o Sh. Nirmal Kumar Agarwal

----Respondent

260.D.B. Special Appeal Writ No. 84/2022

Income Tax Officer

----Petitioner

Versus

Harikripa Buildestate Private Limited

----Respondent

261.D.B. Special Appeal Writ No. 85/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sandeep Chhabra Son Of Late Shri Moti Lal Jain

----Respondent

262.D.B. Special Appeal Writ No. 88/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus





Namit Agarwal S/o Late Shri Rajendra Prasad Agarwal

----Respondent

263.D.B. Special Appeal Writ No. 89/2022

Income Tax Officer

----Petitioner

Versus

M/s Om Builders

----Respondent

264.D.B. Special Appeal Writ No. 90/2022

Income Tax Officer

----Petitioner

Versus

M/s Shubh Laxmi Buidcon

----Respondent

265.D.B. Special Appeal Writ No. 91/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

M/s Unique Builders (Realty)

----Respondent

266.D.B. Special Appeal Writ No. 92/2022

Income Tax Officer

----Petitioner

Versus

Reena Agarwal W/o Shri Manish Agarwal

----Respondent

267.D.B. Special Appeal Writ No. 93/2022

Office Of The Assistant Commissioner Of Income Tax

----Petitioner

Versus

Ridhi Share Brokers Private Limited

----Respondent

268.D.B. Special Appeal Writ No. 94/2022

Office Of The Assistant Commissioner Of Income Tax

----Petitioner

Versus

Ridhi Share Brokers Private Limited

----Respondent

269.D.B. Special Appeal Writ No. 95/2022

Assistant Commissioner Of Income





----Petitioner

Versus

Thar Share Brokers Private Limited

----Respondent

270.D.B. Special Appeal Writ No. 96/2022

Income Tax Officer

----Petitioner

Versus

Unique Dream Builders Private Limited

----Respondent

271.D.B. Special Appeal Writ No. 97/2022

Income Tax Officer

----Petitioner

Versus

Sriram Associates

----Respondent

272.D.B. Special Appeal Writ No. 98/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Vishal Bohra Son Of Bhim Raj Bohra

----Respondent

273.D.B. Special Appeal Writ No. 99/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

M/s Unique Builders (Realty)

----Respondent

274.D.B. Special Appeal Writ No. 100/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Mr. Rachit Jain S/o Shri Suresh Jain

----Respondent

275.D.B. Special Appeal Writ No. 101/2022

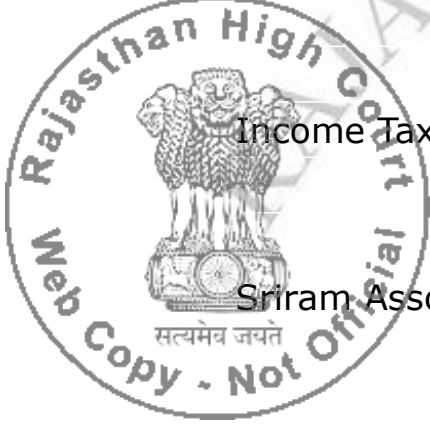
Income Tax Officer

----Petitioner

Versus

Nitin Gilara S/o Shri Gordhan Das Gilara

----Respondent





276.D.B. Special Appeal Writ No. 102/2022

Income Tax Officer

----Petitioner

Versus

Ritika Agarwal D/o Mani Shankar Agarwal

----Respondent

277.D.B. Special Appeal Writ No. 103/2022

Income Tax Officer

----Petitioner

Versus

Motisons Shares Private Limited

----Respondent

278.D.B. Special Appeal Writ No. 104/2022

Income Tax Officer

----Petitioner

Versus

Late Smt. Kamala Agarwal

----Respondent

279.D.B. Special Appeal Writ No. 105/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Sitaram Agarwal S/o Late Shri Ghisa Lal Agarwal

----Respondent

280.D.B. Special Appeal Writ No. 106/2022

Income Tax Officer

----Petitioner

Versus

Chiranjeev Lal Agarwal Huf

----Respondent

281.D.B. Special Appeal Writ No. 107/2022

Income Tax Officer

----Petitioner

Versus

Arvind Kumar Son Of Ramniwas Janu

----Respondent

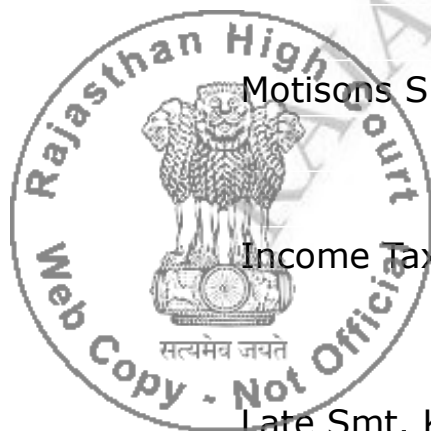
282.D.B. Special Appeal Writ No. 108/2022

Income Tax Officer

----Petitioner

Versus

Ram Niranjn Tibra Son Of Shri Vishwanath Tibra





----Respondent

283.D.B. Special Appeal Writ No. 109/2022

Income Tax Officer

----Petitioner

Versus

Shri Om Prakash Morwal Son Of Shri Ram Kumar Morwal

----Respondent

284.D.B. Special Appeal Writ No. 110/2022

Income Tax Officer

----Petitioner

Versus

Shri Om Prakash Morwal Son Of Shri Ram Kumar Morwal

----Respondent

285.D.B. Special Appeal Writ No. 111/2022

Income Tax Officer

----Petitioner

Versus

Kpr Finance Private Limited

----Respondent

286.D.B. Special Appeal Writ No. 112/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Kailash Chand Agarwal S/o Late Shri Ghisa Lal Agarwal

----Respondent

287.D.B. Special Appeal Writ No. 113/2022

Income Tax Officer

----Petitioner

Versus

Parag Modi Son Of Shri Madhu Kant Modi

----Respondent

288.D.B. Special Appeal Writ No. 114/2022

Income Tax Officer

----Petitioner

Versus

Shimbhu Dayal Agarwal S/o Late Shri Binodi Lal Agarwal

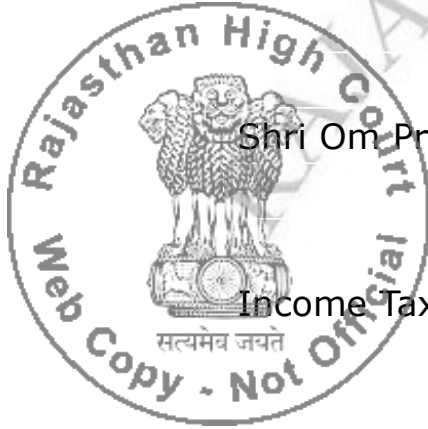
----Respondent

289.D.B. Special Appeal Writ No. 115/2022

Income Tax Officer

----Petitioner

Versus





Parmanand Ramchandra Verma Son Of Shri Ramchandra Verma
-----Respondent

290.D.B. Special Appeal Writ No. 116/2022

Income Tax Officer

-----Petitioner

Versus

Saroj Garg W/o Shri Vishnu Mohan Garg

-----Respondent

291.D.B. Special Appeal Writ No. 117/2022

Income Tax Officer

-----Petitioner

Versus

Late Shri Ram Babu Modi S/o Sh. Jaggan Nath Modi

-----Respondent

292.D.B. Special Appeal Writ No. 118/2022

Income Tax Officer

-----Petitioner

Versus

Kailash Chand Khandelwal, S/o Shri Ganga Sahai Khandelwal

-----Respondent

293.D.B. Special Appeal Writ No. 119/2022

Assistant Commissioner Of Income Tax

-----Petitioner

Versus

Shri Girraj Industries

-----Respondent

294.D.B. Special Appeal Writ No. 120/2022

Income Tax Officer, Ward 6(3)

-----Petitioner

Versus

Dimple Jain Daughter Of Shri Bal Kishan Agarwal

-----Respondent

295.D.B. Special Appeal Writ No. 121/2022

Income Tax Officer

-----Petitioner

Versus

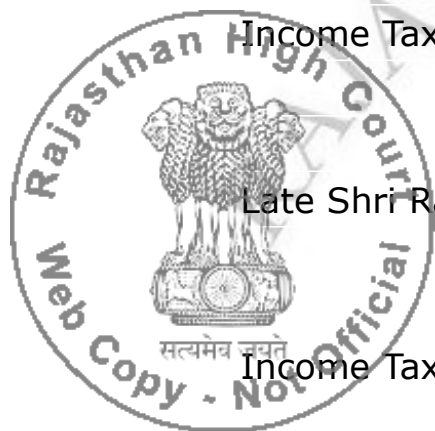
Mukesh Kumar Lochhib S/o Shri Ramdev Singh Lochhib

-----Respondent

296.D.B. Special Appeal Writ No. 122/2022

The Income Tax Officer

-----Petitioner





Versus

Maru Securities Pvt. Ltd.

----Respondent

297.D.B. Special Appeal Writ No. 123/2022

Income Tax Officer

----Petitioner

Versus

Deepak Johari S/o Late Shri Mahendra Kumar Johari

----Respondent

298.D.B. Special Appeal Writ No. 124/2022

Income Tax Officer

----Petitioner

Versus

Sunita Sharma D/o Hari Narain Goswami

----Respondent

299.D.B. Special Appeal Writ No. 125/2022

Income Tax Officer

----Petitioner

Versus

Kalpna Sharma D/o Babu Lal Sharma

----Respondent

300.D.B. Special Appeal Writ No. 126/2022

Income Tax Officer

----Petitioner

Versus

Late Shri Chiranjeev Lal Agarwal

----Respondent

301.D.B. Special Appeal Writ No. 127/2022

Income Tax Officer

----Petitioner

Versus

Archana Maheshwari W/o Shri K.d. Maheshwari D/o Satya Narain
Nayati

----Respondent

302.D.B. Special Appeal Writ No. 128/2022

Income Tax Officer

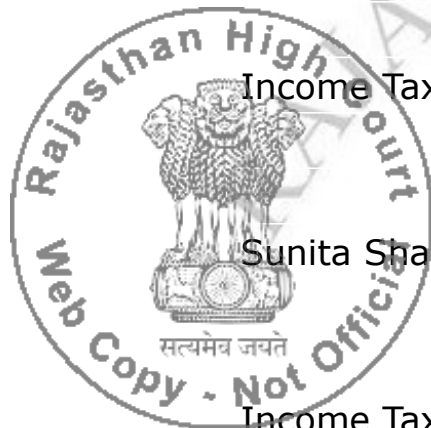
----Petitioner

Versus

Jamia Arabia Baraktula

----Respondent

303.D.B. Special Appeal Writ No. 129/2022





Income Tax Officer

----Petitioner

Versus

Prem Lata Agarwal D/o Late Sh. Ram Babu Modi

----Respondent

304.D.B. Special Appeal Writ No. 130/2022

The Income Tax Officer

----Petitioner

Versus

Maru Securities Pvt. Ltd.

----Respondent

305.D.B. Special Appeal Writ No. 131/2022

Income Tax Officer

----Petitioner

Versus

Amit Joshi S/o Prem Narain Joshi

----Respondent

306.D.B. Special Appeal Writ No. 132/2022

Income Tax Officer, Ward 4 (1)

----Petitioner

Versus

Manorma Devi Garg Daughter Of Shri Hira Lal Agarwal

----Respondent

307.D.B. Special Appeal Writ No. 133/2022

Assistant Commissioner Of Income Tax

----Petitioner

Versus

Ganesh Kumar Agarwal S/o Shri Mohan Lal Modi

----Respondent

308.D.B. Special Appeal Writ No. 134/2022

Income-Tax Officer

----Petitioner

Versus

Kamlesh Kumar S/o Late Shri Jagan Prasad

----Respondent

309.D.B. Special Appeal Writ No. 135/2022

Joint Commissioner Of Income Tax

----Petitioner

Versus

Geeta Agarwal W/o Shri Nav Ratan Agarwal

----Respondent





310.D.B. Special Appeal Writ No. 136/2022

Income Tax Officer

----Petitioner

Versus

Deepak Johari S/o Late Shri Mahendra Kumar Johari

----Respondent

311.D.B. Special Appeal Writ No. 137/2022

Income Tax Officer

----Petitioner

Versus

Kpr Finance Private Limited

----Respondent

312.D.B. Special Appeal Writ No. 138/2022

Income Tax Officer, Ward 5(1)

----Petitioner

Versus

Deepak Johari S/o Late Shri Mahendra Kumar Johari

----Respondent

313.D.B. Special Appeal Writ No. 139/2022

Income Tax Officer

----Petitioner

Versus

Amit Dubey S/o Mahesh Kumar Dubey

----Respondent

314.D.B. Special Appeal Writ No. 140/2022

Income Tax Officer

----Petitioner

Versus

Kpr Finance Private Limited

----Respondent

315.D.B. Special Appeal Writ No. 141/2022

Income Tax Officer

----Petitioner

Versus

Mohammad Asif Son Of Shri Haji Mohammad Bashir

----Respondent

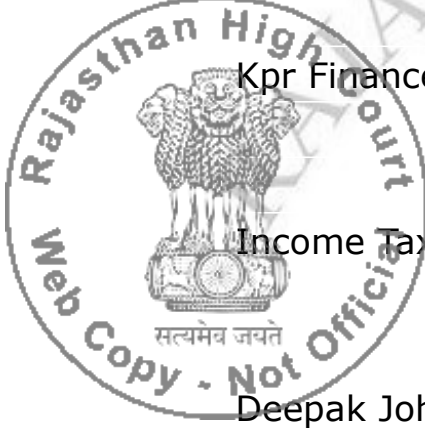
316.D.B. Special Appeal Writ No. 142/2022

Income Tax Officer, Ward 6(3)

----Petitioner

Versus

Alacrity Exports Private Limited





----Respondent

317.D.B. Special Appeal Writ No. 143/2022

Income Tax Officer

----Petitioner

Versus

Daya Saini D/o Shri Nand Ram Saini

----Respondent

318.D.B. Special Appeal Writ No. 144/2022

Income Tax Officer

----Petitioner

Versus

Sunita Saxena Wife Of Shri Yogesh Saxena

----Respondent

319.D.B. Special Appeal Writ No. 145/2022

Income Tax Officer

----Petitioner

Versus

Asha Devi Agarwal W/o Shri Rajendra Kumar Agarwal

----Respondent

320.D.B. Special Appeal Writ No. 146/2022

Income Tax Officer

----Petitioner

Versus

Dinesh Kumar Agarwal Son Of Shri Bhagwati Prasad Agarwal

----Respondent

321.D.B. Special Appeal Writ No. 147/2022

Income Tax Officer

----Petitioner

Versus

Prem Devi Agarwal W/o Shri Kailash Chand Agarwal

----Respondent

322.D.B. Special Appeal Writ No. 148/2022

Income Tax Officer

----Petitioner

Versus

Vishnu Mohan Garg Huf

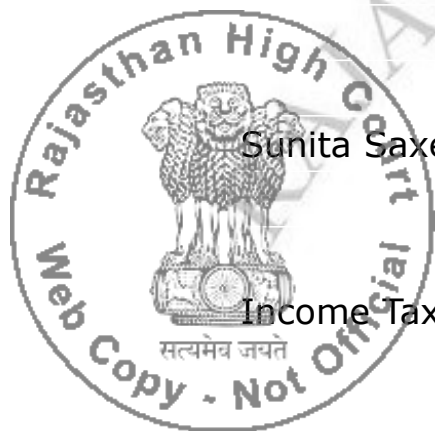
----Respondent

323.D.B. Special Appeal Writ No. 149/2022

Income Tax Officer

----Petitioner

Versus





Amit Dubey S/o Mahesh Kumar Dubey

----Respondent

324.D.B. Special Appeal Writ No. 150/2022

Income Tax Officer

----Petitioner

Versus

Parmanand Ramchandra Verma Son Of Shri Ramchandra Verma

----Respondent

325.D.B. Special Appeal Writ No. 151/2022

Income Tax Officer

----Petitioner

Versus

Bpip Infra Private Limited

----Respondent

326.D.B. Civil Writ Petition No. 180/2022

Nitin Dhandhia S/o Shri Vinay Chand Dhandhia

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

327.D.B. Civil Writ Petition No. 182/2022

Nitin Dhandhia S/o Shri Vinay Chand Dhandhia

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

328.D.B. Civil Writ Petition No. 183/2022

Nitin Dhandhia S/o Shri Vinay Chand Dhandhia

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

329.D.B. Civil Writ Petition No. 212/2022

Bhikshu Sadhna Kendra Samiti

----Petitioner

Versus

Income Tax Officer

----Respondent

330.D.B. Civil Writ Petition No. 230/2022

Kamal Kishore Kapoor S/o Lt. Kailash Nath Kapoor

----Petitioner





Versus

Income Tax Officer

----Respondent

331.D.B. Civil Writ Petition No. 239/2022

Kamla Devi Meena W/o Shri Mahaveer Prasad Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

332.D.B. Civil Writ Petition No. 275/2022

Ashish Mangal (Huf)

----Petitioner

Versus

Income Tax

----Respondent

333.D.B. Civil Writ Petition No. 306/2022

Sunita Singh Wife Of Shri Veerendra Singh

----Petitioner

Versus

Income Tax Officer

----Respondent

334.D.B. Civil Writ Petition No. 307/2022

Bhargava Lodha Stock Brokers Private Limited Now
Amalgamated With B. Lodha Securities Limited

----Petitioner

Versus

Assitant Commissioner Of Income Tax

----Respondent

335.D.B. Civil Writ Petition No. 308/2022

Hishmat Tanwani Son Of Shri Hasanand Tanwani

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

336.D.B. Civil Writ Petition No. 309/2022

Mukesh Kalla Son Of Shri Dr. Shridhar Kalla

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent





337.D.B. Civil Writ Petition No. 310/2022
Tirupati Agro Industries
-----Petitioner

Versus

Income Tax Officer
-----Respondent

338.D.B. Civil Writ Petition No. 325/2022
Rajesh Saharan S/o Beg Raj Saharan
-----Petitioner

Versus

Income Tax Officer
-----Respondent

339.D.B. Civil Writ Petition No. 327/2022
Pankaj Birla S/o Ramesh Birla
-----Petitioner

Versus

Income Tax Officer
-----Respondent

340.D.B. Civil Writ Petition No. 328/2022
Flory Jain W/o Sandeep Kumar Jain
-----Petitioner

Versus

Income Tax Officer
-----Respondent

341.D.B. Civil Writ Petition No. 338/2022
Kalawati D/o Late Shyam Sunder Agarwal
-----Petitioner

Versus

Union Of India
-----Respondent

342.D.B. Civil Writ Petition No. 369/2022
Dinesh Kumar Bhattar Son Of Late Shri Satya Narayan Bhattar
-----Petitioner

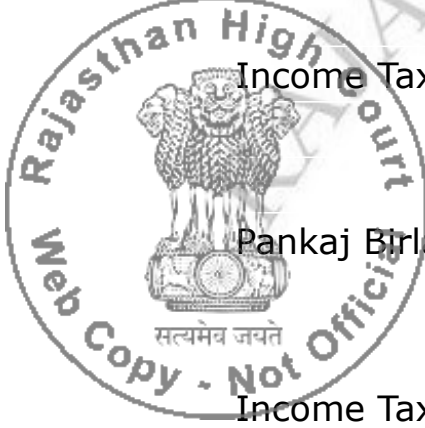
Versus

Assistant Commissioner Of Income Tax
-----Respondent

343.D.B. Civil Writ Petition No. 389/2022
Dynamic Cables Limited
-----Petitioner

Versus

Assistant Commissioner Of Income Tax





----Respondent

344.D.B. Civil Writ Petition No. 390/2022

Dynamic Cables Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

345.D.B. Civil Writ Petition No. 417/2022

Suman Choudhary Wife Of Shri Sanjeev Singh Chodhri

----Petitioner

Versus

Income Tax Officer

----Respondent

346.D.B. Civil Writ Petition No. 427/2022

Rafiq Son Of Shri Mohammed Daud

----Petitioner

Versus

Deputy Commissioner Of Income Tax

----Respondent

347.D.B. Civil Writ Petition No. 428/2022

Bhargava Lodha Stock Brokers Private Limited Now
Amalgamated With B. Lodha Securities Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

348.D.B. Civil Writ Petition No. 432/2022

M/s Ritz Ifracon India Llp

----Petitioner

Versus

Income Tax Officer

----Respondent

349.D.B. Civil Writ Petition No. 433/2022

Vandana Vishwakarma

----Petitioner

Versus

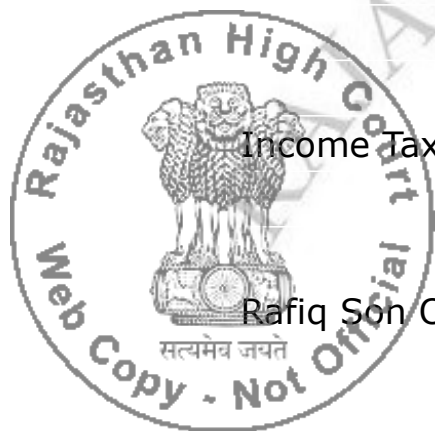
Income Tax Officer

----Respondent

350.D.B. Civil Writ Petition No. 441/2022

Devendra Kumar Bansal Son Of Shri Govind Ram Bansal

----Petitioner





Versus

Income Tax Officer Ward 6(1)

----Respondent

351.D.B. Civil Writ Petition No. 442/2022

Mentor Homes Loans India Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

352.D.B. Civil Writ Petition No. 455/2022

M/s Soni Industries

----Petitioner

Versus

Income Tax Officer

----Respondent

353.D.B. Civil Writ Petition No. 456/2022

Vishal Arya S/o Rajendra Arya

----Petitioner

Versus

Income Tax Officer

----Respondent

354.D.B. Civil Writ Petition No. 458/2022

Manju Arora, D/o Shri Girdhari Lal Khatri

----Petitioner

Versus

Income Tax Officer

----Respondent

355.D.B. Civil Writ Petition No. 499/2022

Kamal Kumar Jain S/o Shri Umrao Chand Jain

----Petitioner

Versus

Income Tax Officer

----Respondent

356.D.B. Civil Writ Petition No. 503/2022

Kishan Dulet S/o Shri Hari Narayan Meena

----Petitioner

Versus

Income Tax Officer

----Respondent

357.D.B. Civil Writ Petition No. 506/2022

Brand India Real Estate Private Limited





----Petitioner

Versus

Income Tax Officer

----Respondent

358.D.B. Civil Writ Petition No. 509/2022

Rohini Chadda Daughter Of Shri Rajendra Dutt Kaushik

----Petitioner

Versus

Income Tax Officer

----Respondent

359.D.B. Civil Writ Petition No. 510/2022

Vcb Trading Llp

----Petitioner

Versus

Income Tax Officer

----Respondent

360.D.B. Civil Writ Petition No. 517/2022

Vcb Trading Llp

----Petitioner

Versus

Income Tax Officer

----Respondent

361.D.B. Civil Writ Petition No. 520/2022

Late Shri Jagdish Prasad Modi Son Of Late Shri Ganesh Mal Modi

----Petitioner

Versus

Income Tax Officer

----Respondent

362.D.B. Civil Writ Petition No. 525/2022

Bhargava Lodha Stock Brokers Private Limited Now
Amalgamated With B. Lodha Securities Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

363.D.B. Civil Writ Petition No. 539/2022

Vipul Kumar Modi Huf

----Petitioner

Versus

Income Tax Officer

----Respondent





364.D.B. Civil Writ Petition No. 541/2022
Yagya Mitra Singh Deo S/o Shri G. Ramchandra
-----Petitioner

Versus
Assistant Commissioner Of Income Tax
-----Respondent

365.D.B. Civil Writ Petition No. 557/2022
Preeti Bakshi Wife Of Dr. Sandeep Bakshi
-----Petitioner

Versus
Assistant Commissioner Of Income Tax
-----Respondent

366.D.B. Civil Writ Petition No. 560/2022
Jaideep Modi Huf
-----Petitioner

Versus
Income Tax Officer Ward 1(3)
-----Respondent

367.D.B. Civil Writ Petition No. 570/2022
Manzoor Ahmed S/o Mr. Sarajuddin
-----Petitioner

Versus
Income Tax Officer
-----Respondent

368.D.B. Civil Writ Petition No. 571/2022
Naresh Kumar Chhatwani S/o Shri Bhagwan Das Chhatwani
-----Petitioner

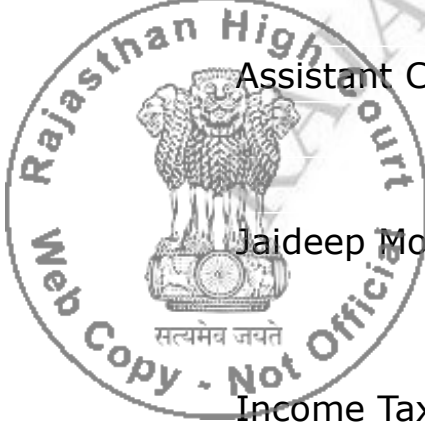
Versus
Income Tax Officer
-----Respondent

369.D.B. Civil Writ Petition No. 574/2022
Sonu Agarwal Daughter Of Ram Babu Agarwal
-----Petitioner

Versus
Income Tax Officer
-----Respondent

370.D.B. Civil Writ Petition No. 582/2022
Vcb Trading Private Limited Now Converted To Vcb Trading Llp
-----Petitioner

Versus
Income Tax Officer





----Respondent

371.D.B. Civil Writ Petition No. 583/2022

Mohammed Rafik Maniyar S/o Shri Mohammed Salim Maniyar

----Petitioner

Versus

Income Tax Officer

----Respondent

372.D.B. Civil Writ Petition No. 607/2022

Trimurty Colonizers And Builders Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

373.D.B. Civil Writ Petition No. 610/2022

Vcb Trading Llp

----Petitioner

Versus

Income Tax Officer Ward 1(3)

----Respondent

374.D.B. Civil Writ Petition No. 612/2022

Ashok Varandani S/o Shri Arjun Das Varandani

----Petitioner

Versus

Income Tax Officer

----Respondent

375.D.B. Civil Writ Petition No. 614/2022

Anuradha Dusad D/o Shri Prem Sonkhiya

----Petitioner

Versus

Income Tax Officer

----Respondent

376.D.B. Civil Writ Petition No. 621/2022

Manisha Ashok D/o Shri Amrit Lal Ahuja

----Petitioner

Versus

Income Tax Officer

----Respondent

377.D.B. Civil Writ Petition No. 622/2022

Rahul Shandilya S/o Shri Ram Kishore Sharma

----Petitioner

Versus





Income Tax Officer

----Respondent

378.D.B. Civil Writ Petition No. 623/2022

Radhey Shyam Upadhyay S/o Shri Asha Ram Upadhyay

----Petitioner

Versus

Income Tax Officer

----Respondent

379.D.B. Civil Writ Petition No. 624/2022

Jai Nebhnani S/o Shri Vinod Kumar Nebhnani

----Petitioner

Versus

Income Tax Officer

----Respondent

380.D.B. Civil Writ Petition No. 625/2022

Mahendra Kumar Verma S/o Shri Shiv Prasad Verma

----Petitioner

Versus

Income Tax Officer

----Respondent

381.D.B. Civil Writ Petition No. 628/2022

Abdul Sattar S/o Mr. Ghafoor Mohammed

----Petitioner

Versus

Income Tax Officer

----Respondent

382.D.B. Civil Writ Petition No. 649/2022

Suman Bhattar Wife Of Shri Dinesh Bhattar

----Petitioner

Versus

Income Tax Officer

----Respondent

383.D.B. Civil Writ Petition No. 654/2022

Vcb Trading Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

384.D.B. Civil Writ Petition No. 655/2022

Sharad Mishra S/o Shri. Udai Kant Mishra

----Petitioner





Versus

Income Tax Officer

----Respondent

385.D.B. Civil Writ Petition No. 657/2022

M/s. Balaji Chamber (A Partnership Firm)

----Petitioner

Versus

Union Of India

----Respondent

386.D.B. Civil Writ Petition No. 658/2022

Sara Lifestyles And Leisures Private Limited

----Petitioner

Versus

Union Of India

----Respondent

387.D.B. Civil Writ Petition No. 664/2022

Late Shri Rafiq Ahmed Querashi Son Of Late Shri Abdul Shakoor

----Petitioner

Versus

Income Tax Officer

----Respondent

388.D.B. Civil Writ Petition No. 666/2022

Sunil Choudhary S/o Shri Subh Karan Choudhary

----Petitioner

Versus

Union Of India

----Respondent

389.D.B. Civil Writ Petition No. 669/2022

Sharad Mishra S/o Shri Udai Kant Mishra

----Petitioner

Versus

Income Tax Officer

----Respondent

390.D.B. Civil Writ Petition No. 674/2022

Sandeep Kumar Verma Son Of Shri Goplal Lal Verma

----Petitioner

Versus

Income Tax Officer

----Respondent

391.D.B. Civil Writ Petition No. 675/2022

Ravi Jain Son Of Shri C.k. Jain





----Petitioner

Versus

Income Tax Officer

----Respondent

392.D.B. Civil Writ Petition No. 683/2022

Sara Lifestyles And Leisures Private Limited

----Petitioner

Versus

Union Of India

----Respondent

393.D.B. Civil Writ Petition No. 684/2022

Shyam Sunder Jhalani

----Petitioner

Versus

Income Tax Officer

----Respondent

394.D.B. Civil Writ Petition No. 691/2022

Sunil Kumar Modi Huf

----Petitioner

Versus

Income Tax Officer

----Respondent

395.D.B. Civil Writ Petition No. 693/2022

Radhey Shyam Gupta S/o Sh. Narain Lal Gupta

----Petitioner

Versus

Income Tax Officer

----Respondent

396.D.B. Civil Writ Petition No. 694/2022

Narendra Varandani S/o Sh. Arjun Lal Varandani

----Petitioner

Versus

Income Tax Officer

----Respondent

397.D.B. Civil Writ Petition No. 695/2022

Sh. Pravin Banthia

----Petitioner

Versus

Income Tax Officer

----Respondent





398.D.B. Civil Writ Petition No. 699/2022
Ambience Land Developers India Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

399.D.B. Civil Writ Petition No. 701/2022
Sachchiya Enterprises Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

400.D.B. Civil Writ Petition No. 731/2022
Sachchiya Enterprises Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

401.D.B. Civil Writ Petition No. 743/2022
Sarla Agarwal Daughter Of Mahaveer Prasad Agarwal

----Petitioner

Versus

Income Tax Officer

----Respondent

402.D.B. Civil Writ Petition No. 759/2022
Himanshu Buildestates Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

403.D.B. Civil Writ Petition No. 767/2022
Brij Kishore Mittal Son Of Shri Sajjan Lal Mittal

----Petitioner

Versus

Income Tax Officer

----Respondent

404.D.B. Civil Writ Petition No. 770/2022
Anil Dangayach S/o Sh. Radhey Shyam Gupta

----Petitioner

Versus





Income Tax Officer

----Respondent

405.D.B. Civil Writ Petition No. 809/2022

Sanjay Pabuwal Son Of Om Prakash Pabuwal

----Petitioner

Versus

Income Tax Officer

----Respondent

406.D.B. Civil Writ Petition No. 816/2022

Tej Prakash Kumawat S/o Shri Mangal Chand Kumawat

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

407.D.B. Civil Writ Petition No. 819/2022

Tej Prakash Kumawat S/o Shri Mangal Chand Kumawat

----Petitioner

Versus

Office Of The Income Tax Officer

----Respondent

408.D.B. Civil Writ Petition No. 836/2022

Anand Lal Lalpuria S/o Sh Nagarmal Lalpuria

----Petitioner

Versus

Income Tax Officer

----Respondent

409.D.B. Civil Writ Petition No. 855/2022

Mohammed Tahir S/o Akhtar Khan

----Petitioner

Versus

Income Tax Officer

----Respondent

410.D.B. Civil Writ Petition No. 896/2022

Aishwar Food Products Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

411.D.B. Civil Writ Petition No. 908/2022

Sunil Kumar Rohit Modani Huf

----Petitioner





Versus

Union Of India

----Respondent

412.D.B. Civil Writ Petition No. 920/2022

Rashmi Modani, W/o Mr. Sunil Modani

----Petitioner

Versus

Union Of India

----Respondent

413.D.B. Civil Writ Petition No. 921/2022

Sanjay Kumar Sohit Modani Huf

----Petitioner

Versus

Union Of India

----Respondent

414.D.B. Civil Writ Petition No. 922/2022

Suwa Lal Jakhar Son Of Shri Prabhatram

----Petitioner

Versus

Income Tax Officer

----Respondent

415.D.B. Civil Writ Petition No. 925/2022

Smt. Raj Banthia

----Petitioner

Versus

Income Tax Officer

----Respondent

416.D.B. Civil Writ Petition No. 930/2022

Kajri Arora D/o Hem Chand Arora

----Petitioner

Versus

Income Tax Officer

----Respondent

417.D.B. Civil Writ Petition No. 954/2022

Isha Purohit D/o Amresh Kumar Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

418.D.B. Civil Writ Petition No. 955/2022

Hari Dhobi Son Of Shri Mishra Dhobi





----Petitioner

Versus

Income Tax Officer

----Respondent

419.D.B. Civil Writ Petition No. 957/2022

Sh. Devi Lal S/o Late Sh. Ridh Narayan

----Petitioner

Versus

Income Tax Officer

----Respondent

420.D.B. Civil Writ Petition No. 974/2022

Kapil Taneja Son Of Shri C P Taneja

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

421.D.B. Civil Writ Petition No. 976/2022

Kapil Taneja, Son Of Shri C P Taneja

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

422.D.B. Civil Writ Petition No. 978/2022

Goldendunes Buildhome Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

423.D.B. Civil Writ Petition No. 1000/2022

Akshit Sharma Son Of Shri Dinesh Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

424.D.B. Civil Writ Petition No. 1002/2022

Kanta Nagpal Daughter Of Shri Raghuveer Saran Gupta

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent





425.D.B. Civil Writ Petition No. 1003/2022
Goldendunes Buildhome Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

426.D.B. Civil Writ Petition No. 1004/2022
Khem Chand Thathera Son Of Shri Nanag Ram Thathera

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

427.D.B. Civil Writ Petition No. 1006/2022
Phool Chand Choudhary S/o Jagdish Prasad Choudhary

----Petitioner

Versus

Income Tax Officer

----Respondent

428.D.B. Civil Writ Petition No. 1007/2022
Akshit Sharma Son Of Shri Dinesh Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

429.D.B. Civil Writ Petition No. 1008/2022
Jagmal Singh Son Of Late Shri Sulhad

----Petitioner

Versus

Income Tax Officer

----Respondent

430.D.B. Civil Writ Petition No. 1009/2022
Mbm Bearings (Rajasthan) Private Limited

----Petitioner

Versus

Income Tax Officer

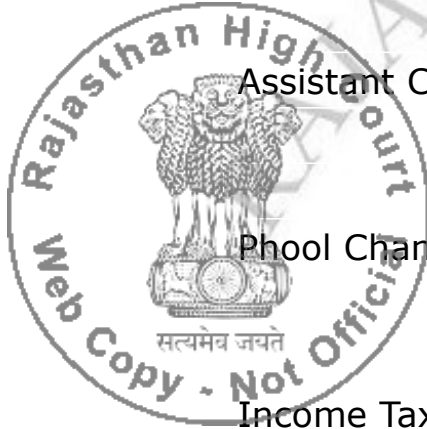
----Respondent

431.D.B. Civil Writ Petition No. 1011/2022
Shri Shyamkripa Properties Private Limited

----Petitioner

Versus

Income Tax Officer





----Respondent

432.D.B. Civil Writ Petition No. 1020/2022

Goldendunes Construction Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

433.D.B. Civil Writ Petition No. 1021/2022

Bindu Singhal D/o Shri Surendra Kumar Gupta

----Petitioner

Versus

Income Tax Officer

----Respondent

434.D.B. Civil Writ Petition No. 1023/2022

Kapil Taneja Son Of Shri C P Taneja

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

435.D.B. Civil Writ Petition No. 1028/2022

Shri Shyamkripa Properties Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

436.D.B. Civil Writ Petition No. 1034/2022

Pashupati Buildhome Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

437.D.B. Civil Writ Petition No. 1048/2022

Nipin Goyal S/o Laxmi Narain Goyal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

438.D.B. Civil Writ Petition No. 1054/2022

Nipin Goyal S/o Laxmi Narain Goyal

----Petitioner





Versus

Assistant Commissioner Of Income Tax

----Respondent

439.D.B. Civil Writ Petition No. 1055/2022

Nipin Goyal S/o Laxmi Narain Goyal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

440.D.B. Civil Writ Petition No. 1056/2022

Smt. Malini Singh D/o Shri Abnash Chander Chopra

----Petitioner

Versus

Income Tax Officer

----Respondent

441.D.B. Civil Writ Petition No. 1058/2022

Ratika W/o Mahesh Kumar Gupta

----Petitioner

Versus

Income Tax Officer

----Respondent

442.D.B. Civil Writ Petition No. 1069/2022

Kuldeep Bhatt S/o Damodar Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

443.D.B. Civil Writ Petition No. 1121/2022

Dinesh Kumar Sharma S/o Roshan Lal Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

444.D.B. Civil Writ Petition No. 1166/2022

Imamuddin Khan, S/o Roshan Khan

----Petitioner

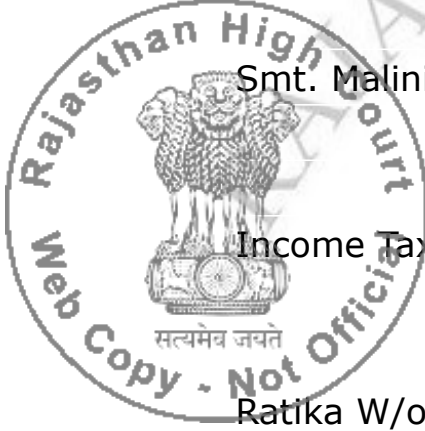
Versus

Income Tax Officer

----Respondent

445.D.B. Civil Writ Petition No. 1201/2022

Deepika Wadhwa Daughter Of Shri Chuni Lal Wadhwa





----Petitioner

Versus

Income Tax Officer

----Respondent

446.D.B. Civil Writ Petition No. 1202/2022

Pashupati Buildestate Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

447.D.B. Civil Writ Petition No. 1217/2022

Pashupati Buildestate Private Limited

----Petitioner

Versus

Income Tax Officer

----Respondent

448.D.B. Civil Writ Petition No. 1225/2022

Harsh Bhala S/o Ramakant Bhala

----Petitioner

Versus

Union Of India

----Respondent

449.D.B. Civil Writ Petition No. 1241/2022

Akshit Sharma Son Of Shri Dinesh Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

450.D.B. Civil Writ Petition No. 1246/2022

Akshit Sharma Son Of Shri Dinesh Sharma

----Petitioner

Versus

Income Tax Officer

----Respondent

451.D.B. Civil Writ Petition No. 1247/2022

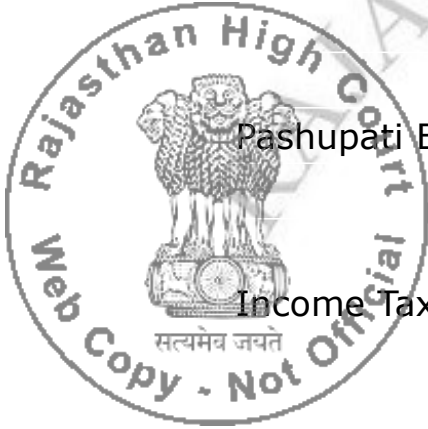
Harsh Bhala S/o Ramakant Bhala

----Petitioner

Versus

Union Of India

----Respondent





452.D.B. Civil Writ Petition No. 1291/2022

Rukmani Jewellers Private Limited

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

453. D.B. Civil Writ Petition No. 11818/2021

Kanda Edible Oil Pvt. Ltd.

----Petitioner

Versus

Union Of India

----Respondent

Connected With

454. D.B. Civil Writ Petition No. 9443/2021

Nilesh Banger

----Petitioner

Versus

Income Tax Officer,

----Respondent

455. D.B. Civil Writ Petition No. 9536/2021

Krishan Gopal Banger

----Petitioner

Versus

Income Tax Officer

----Respondent

456. D.B. Civil Writ Petition No. 9538/2021

Durgesh Banger

----Petitioner

Versus

Income Tax Officer,

----Respondent

457. D.B. Civil Writ Petition No. 9549/2021

Sohan Lal Banger

----Petitioner

Versus

Income Tax Officer

----Respondent

458. D.B. Civil Writ Petition No. 9656/2021

Ladu Ram Banger

----Petitioner





Versus

Income Tax Officer

----Respondent

459. D.B. Civil Writ Petition No. 9660/2021

Jayesh Banger

----Petitioner

Versus

Income Tax Officer

----Respondent

460. D.B. Civil Writ Petition No. 9948/2021

M/s Bhaval Synthetics India Ltd.

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

461. D.B. Civil Writ Petition No. 11955/2021

M/s S M Industries

----Petitioner

Versus

Union Of India

----Respondent

462. D.B. Civil Writ Petition No. 12984/2021

Mimanshak Sharma

----Petitioner

Versus

The Asst. Commissioner Of Income Tax (Acit)

----Respondent

463. D.B. Civil Writ Petition No. 13471/2021

Ganpati Multi Commodity Business India Pvt. Ltd.

----Petitioner

Versus

The Dy. Commissioner Of Income Tax

----Respondent

464. D.B. Civil Writ Petition No. 14142/2021

Tara Chand Nachani

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

465. D.B. Civil Writ Petition No. 14143/2021

Nitin Nachani





----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

466. D.B. Civil Writ Petition No. 17116/2021

Priyanka Maheshwari

----Petitioner

Versus

Income Tax Officer, Ward-1 (1) Bhilwara

----Respondent

467. D.B. Civil Writ Petition No. 17519/2021

Jitendra Soni

----Petitioner

Versus

Union Of India

----Respondent

468. D.B. Civil Writ Petition No. 17520/2021

Rohit Kumar Soni

----Petitioner

Versus

Union Of India

----Respondent

469. D.B. Civil Writ Petition No. 10601/2021

Vagaji Ninama

----Petitioner

Versus

Income Tax Officer, Ward Banswara

----Respondent

Connected With

470. D.B. Civil Writ Petition No. 18034/2021

Kamini Jindal

----Petitioner

Versus

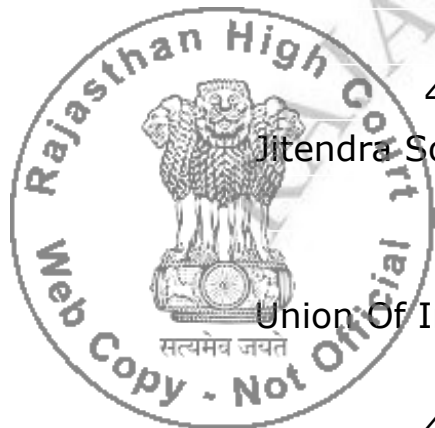
Income Tax Officer

----Respondent

471. D.B. Civil Writ Petition No. 673/2022

Suresh Kumar Sharma

----Petitioner





Versus

Income-Tax Officer, Ward-I, Churu

----Respondent

For Petitioner(s) : Mr. Javed Khan
 Mr. Prateek Kedawat
 Mr. Sarvesh Jain
 Mr. P.K. Kasliwal
 Mr. Priyesh Kasliwal
 Mr. Aditya Bohra
 Mr. Anant Kashliwal with
 Mr. Vaibhav Kasliwal &
 Mr. Shashank Kasliwal
 Mr. Suresh Sahni
 Mr. Gunjan Pathak
 Ms. Ishita Rawat,
 Mr. Siddharth Ranka with Mr. M. Iqbal
 Mr. Vedant Agrawal
 Mr. Harish Agrawal
 Mr. Sanjay Jhanwar with
 Mr. Prakul Khurana
 Mr. Naresh Gupta,
 Ms. Abhilasha Sharma
 Mr. Prateek Agarwal
 Mr. Ashok Kumar Gupta
 Mr. Sanjeev Johari
 Mr. Rajeev Sogarwal
 Mr. Sushil Daga
 Mr. Anurag Kalavatiya
 Mr. Mahendra Gargieya
 Mr. Prateek Kasliwal
 Mr. Rakesh Kumar
 Mr. Vishal Tiwari
 Mr. Sanjay Jhanwar
 Mr. Nehpal Yogi
 Mr. Jaideep Malik
 Mr. Raghu Nandan Sharma
 Mr. Prabhansh Sharma
 Mr. Darshan Shree Verma
 Mr. Suveer Gaur on behalf of
 Mr. Ajatshatru Mina
 Mr. Harshvardhan Singh Chundawat
 Mr. Pankaj Ghiya
 Mr. Mohit Khandelwal
 Mr. Prakhar Gupta
 Mr. Aniroodh Mathur
 Mr. Krishnaveer Singh
 Mr. Rohit Solanki
 Mr. S.L. Poddaur
 Mr. Sanjeev Johari
 Mr. M.S. Bhati
 Mr. Lalit Parihar





Mr. Subhankar Johari
 Mr. Abhishek Mehta
 Mr. Anjay Kothari
 (All through Video Conferencing)

For Respondent(s) : Mr. R.B. Mathur with
 Mr. Nikhil Simlote
 (for the respondents in Writ Petitions &
 for appellants in Special Appeals)
 Mr. Sandeep Pathak
 Mr. Anuroop Singhi
 Ms. Parinitoo Jain
 Mr. Kamal Kishore Bissa
 (All through Video Conferencing)



HON'BLE THE CHIEF JUSTICE MR. AKIL KURESHI
HON'BLE MR. JUSTICE SAMEER JAIN

(THROUGH VC)

JUDGMENT RESERVED ON: 18/01/2022, 19/01/2022,
20/01/2022, 21/01/2022 & 24/01/2022)

JUDGMENT PRONOUNCED ON: 27/01/2022

(REPORTABLE) By the Court: (Per Akil Kureshi, CJ):

1. This group of cases involves writ petitions and D.B. Special Appeals against the judgment of the learned Single Judge. Central issues arising in all these proceedings are common with little different in material facts. They were heard on different dates but due to commonality of issues required to be considered, they were clubbed together for disposal through common judgment.

2. In the writ petitions the petitioners have challenged respective notices issued by the Assessing Officers under Section 148 of the Income Tax Act, 1961 ('the Act' for short) for reopening assessments for various assessment years. All these notices have been issued after 01.04.2021 and pertain to relevant period which is prior to the said date. The petitioners contend that since the notices are issued after 01.04.2021, the same could be done only as per the provisions contained in the Act effective from



01.04.2021. Since in the present cases the notices are issued under the old provisions which have already been substituted, the notices are invalid. The petitioners have also challenged portions of two notifications issued by the Central Board of Direct Taxes (for short 'CBDT') clarifying that provisions of Sections 148, 149 and 151 of the Act as they stood on 31.03.2021 shall apply for the purpose of issuance of notice under Section 148 for the past period. According to the petitioners, this explanation is beyond the jurisdiction of CBDT.

3. In Special Appeals, the revenue has challenged the judgment of the learned Single Judge dated 25.11.2021 in case of **BPIP Infra Private Limited Vs. Income Tax Officer (S.B. Civil Writ Petition No.13297/2021)**, reported in **2021 (12) TMI 207**, in which relying on a decision of Division Bench of Allahabad High Court in case of **Ashok Kumar Agarwal Vs. Union of India through its Revenue Secretary North Block And Ors. (Writ Tax Petition No.524/2021)**, dated **30.09.2021**, reported in **2021(10) TMI 517**, the learned Single Judge had quashed the notices issued under Section 148 of the Act.

4. Since material facts emerging from the record are undisputable and since the outcome of this litigation depends on pure questions of law, we have proceeded to hear these petitions and appeals finally without waiting for the replies of the department on factual aspects. Learned counsel for both the sides had also agreed to this formula.

5. Civil Writ Petition No.969/2022 is taken as a lead case. Facts may be noted in brief from the petition. The petitioner is an individual. For the assessment year 2013-14 the petitioner had filed return of income on 01.10.2013 declaring total income of



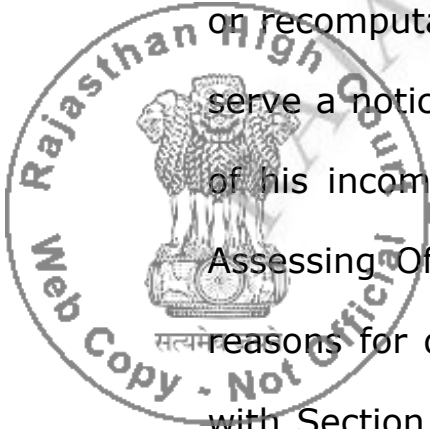
Rs.4,79,420/-. It appears that such return was accepted by the department without scrutiny. To reopen such assessment for the assessment year 2013-14, the respondent No.1 Income Tax Officer Jaipur issued a notice on 08.04.2021 under Section 148 of the Act. Case of the petitioner is that this notice which has been issued under provisions contained in the Act for reopening of the assessment which existed prior to 01.04.2021, is bad in law since with effect from 01.04.2021 new provisions have been introduced in the Act which are in substitution of the old provisions. According to the petitioner, since undisputably the reassessment provisions introduced in the statute with effect from 01.04.2021 have not been followed in the present case, the notice is bad in law. According to the petitioner, limitation for issuing notice would be as provided in amended section 149 of the Act. Before issuing notice under section 148, procedure prescribed in section 148A must be followed. In the present case the notice was time barred as per the amended section 149 and procedure under Section 148A was not followed. As an extension of this argument, the petitioner contends that this defect could not be cured through an explanation issued by the CBDT under purported exercise of power of delegated legislation. We would elaborate on these aspects of the matter once we take note of the existing and the substituted provisions for reassessment.

Provisions for reassessment prior to 01.04.2021:

6. As is well known, Chapter XIV of the Act pertains to procedure for assessment. This Chapter also contains provisions for reassessment which permits the department to reopen the assessments under certain circumstances. As per Section 147 as it stood prior to substitution by the Finance Act, 2021, if the



Assessing Officer had reason to believe that any income chargeable to tax had escaped assessment for any assessment year he could subject to the provisions of Sections 148 to 153 of the Act assess or reassess such income and also any other income chargeable to tax which had escaped assessment. As per Section 148 of the Act before making any such assessment, reassessment or recomputation under Section 147 the Assessing Officer has to serve a notice on the assessee requiring him to furnish the return of his income. Sub-section (2) of Section 148 provided that the Assessing Officer shall before issuing any such notice record his reasons for doing so. As per sub-section (1) of Section 149 read with Section 147, in case of scrutiny assessment no notice under Section 148 could be issued beyond a period of four years from the end of relevant assessment year unless the assessee had failed to file the return or income chargeable to tax had escaped assessment for the reason of the failure on the part of the assessee to disclose truly and fully all material facts necessary for assessment and in which case also no notice could be issued beyond a period of six years from the end of relevant assessment year. This period would extend to 16 years in cases where income in relation to any asset which has escaped assessment is located outside India. Section 151 of the Act pertained to sanction for issuance of notice. As per sub-section (1) of Section 151, no notice could be issued under Section 148 by the Assessing Officer after expiry of a period of four years from the end of relevant assessment year unless the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner is satisfied on the reasons recorded by the Assessing Officer that it was a fit case for issuance of such notice. As per sub-section (2)





of Section 151 of the Act, in a case other than a case falling under sub-section (1), no notice could be issued by the Assessing Officer who is below the rank of Joint Commissioner unless the Joint Commissioner is satisfied on the reasons recorded by the Assessing Officer that it is a case fit for issuance of notice. Section 153 of the Act contained provisions for time limit for completion of assessments and reassessments. This in nutshell was the scheme of reassessment which existed prior to the amendments made in the Act by the Finance Act, 2021.

Provisions for reassessment contained in the Act with effect from 01.04.2021:

7. This entire scheme of reassessment has undergone major changes under the Finance Act, 2021 which amendments have been brought into effect from 01.04.2021. Section 147 has been simplified. As per the provision as it stands now if any income chargeable to tax in the case of an assessee has escaped assessment for any assessment year, the Assessing Officer may subject to the provisions of Sections 148 to 153, assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or any other allowance or deduction for such assessment year. The distinction between the cases where income chargeable to tax has escaped assessment for the failure of the assessee to disclose truly or fully all material facts and the rest is done away with.

8. As per Section 148 of the Act before making assessment, reassessment or recomputation under Section 147 and subject to the provisions of Section 148A, the Assessing Officer has to serve on the assessee a notice along with a copy of the order passed if required under clause (d) of Section 148A requiring him to furnish



the return within the specified time and in prescribed form. The proviso to Section 148 provides that no notice shall be issued unless there is information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment in case of the assessee for the relevant assessment year and the Assessing Officer has obtained prior approval of the specified authority for issuing such notice. Explanation (1) to Section 148 of the Act explains what "information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment" means. Explanation (2) lists the situations where the Assessing Officer shall be deemed to have information which suggests that the income chargeable to tax has escaped assessment.

9. Section 148A is newly inserted and it pertains to conducting enquiry, providing opportunity before issue of notice under Section 148 and reads as under:-

"148A.—The Assessing Officer shall, before issuing any notice under section 148,—

(a) conduct any enquiry, if required, with the prior approval of specified authority, with respect to the information which suggests that the income chargeable to tax has escaped assessment;

(b) provide an opportunity of being heard to the assessee, with the prior approval of specified authority, by serving upon him a notice to show cause within such time, as may be specified in the notice, being not less than seven days and but not exceeding thirty days from the date on which such notice is issued, or such time, as may be extended by him on the basis of an application in this behalf, as to why a notice under section 148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment in his case for the relevant assessment year and results of enquiry conducted, if any, as per clause (a);



(c) consider the reply of assessee furnished, if any, in response to the show-cause notice referred to in clause (b);

(d) decide, on the basis of material available on record including reply of the assessee, whether or not it is a fit case to issue a notice under section 148, by passing an order, with the prior approval of specified authority, within one month from the end of the month in which the reply referred to in clause (c) is received by him, or where no such reply is furnished, within one month from the end of the month in which time or extended time allowed to furnish a reply as per clause (b) expires:

Provided that the provisions of this section shall not apply in a case where,—

(a) a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A in the case of the assessee on or after the 1st day of April, 2021; or

(b) the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner that any money, bullion, jewellery or other valuable article or thing, seized in a search under section 132 or requisitioned under section 132A, in the case of any other person on or after the 1st day of April, 2021, belongs to the assessee; or

(c) the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner that any books of account or documents, seized in a search under section 132 or requisitioned under section 132A, in case of any other person on or after the 1st day of April, 2021, pertains or pertain to, or any information contained therein, relate to, the assessee.

Explanation.—For the purposes of this section, specified authority means the specified authority referred to in section 151."

10. As per this newly introduced provision thus before issuing notice under Section 148, the Assessing Officer may conduct any enquiry if required; with the prior approval of the specified authority with respect to the information which suggests that the income chargeable to tax has escaped assessment. He has to



provide an opportunity of being heard to the assessee by serving on him a notice to show cause within the specified time which shall not be less than seven days but not exceeding 30 days from the date of issue of notice but which can be extended by him on an application by the assessee. Such notice would be to call upon the assessee why a notice under Section 148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment. As per clause (c), the Assessing Officer has to consider the reply of the assessee furnished, if any, in response to such notice. As per clause (d), the Assessing Officer would decide on the basis of material available on record including the reply of the assessee whether or not the case is fit for issuance of notice under Section 148 of the Act, for which purpose he would pass an order with the prior approval of the specified authority within one month from the end of the month in which the reply from the assessee is received by him and where no such reply is furnished, within one month from the end of the month in which time or extended time for furnishing reply expires. Proviso to Section 148A lists the cases where this procedure would not apply. As per the explanation to Section 148A the specified authority means the authority referred to in Section 151.

11. Section 149 also underwent major changes in time limit for issuing notice under Section 148 of the Act. This provision reads as under:-

“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 asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more for that year:

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 such notice 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, 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 153A, or section 153C read with section 153A, 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 132A, on or before the 31st day of March, 2021:

Provided also that for the purposes of computing the period of limitation as per this section, the time or extended time allowed to the assessee, as per show-cause notice issued under clause (b) of section 148A or the period during which the proceeding under section 148A is stayed by an order or injunction of any court, shall be excluded:

Provided also that where immediately after the exclusion of the period referred to in the immediately preceding proviso, the period of limitation available to the Assessing Officer for passing an order under clause (d) of section 148A is less than seven days, such remaining period shall be extended to seven days and the period of limitation under this sub-section shall be deemed to be extended accordingly.

Explanation.—For the purposes of clause (b) of this sub-section, "asset" shall include immovable property, being land or building or both, shares and securities, loans and advances, deposits in bank account.

(2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151."

12. As per sub-section (1) of Section 149 as it stands now, time limit for issuing notice under Section 148 is three years from the



end of relevant assessment year unless the case falls under clause (b) where the period available for issuing such notice is ten years. Clause (b) applies to cases where the Assessing Officer has in his possession books of accounts or other documents or evidence which reveal that the income chargeable to tax represented in the form of asset which has escaped assessment amounts to or is likely to amount to total 50 lacs or more. Explanation to Section 149 provides that for the purpose of clause (b) the asset shall include immovable property being land or building or both, shares and securities, loans and advances, deposits in bank account.

13. Sub-section (1) of Section 149 contains four provisos which will come up for discussion later in the context of interpretation of these provisions and in the context of the question whether after substitution the substituted provisions would continue to apply.

14. Section 151 pertaining to sanction for issue of notice has also been amended. As per the amended provisions the specified authority for the purposes of Sections 148 and 148A would be (i) Principal Commissioner or Principal Director or Commissioner or Director, if three years or less than three years have elapsed from the end of relevant assessment year and (ii) Principal Chief Commissioner or Principal Director General or where there is no Principal Chief Commissioner or Principal Director General, Chief Commissioner or Director General, if more than three years have elapsed from the end of relevant assessment year.

15. Section 153 containing time limit for completion of assessment, reassessment and recomputation has also been amended. It is not necessary to compare the old and the new provisions except to record in brief that the time limits have been shortened.



Comparison between old and new provisions for reassessment

16. A comparison of the existing and the substituted reassessment proceedings contained in the Act would show that earlier distinction of time limit of four years for issuing notice under Section 148 in normal cases and six years in cases where income chargeable to tax has escaped assessment due to failure on the part of the assessee to disclose truly and fully all material facts, has been done away with and time limits are revised. New time limits provided are three years unless income chargeable to tax which has escaped assessment amounts to or is likely to amount Rs.50 lacs or more and in which case the time limit for issuing notice under Section 148 applicable would be ten years from the end of relevant assessment year. Section 147 previously referred to term "the Assessing Officer has reason to believe" that income chargeable to tax has escaped assessment. Under proviso to Section 148 as it stands now, no notice for the reassessment would be issued unless there is information with the Assessing Officer which suggests that income chargeable to tax has escaped assessment. This shift from the Assessing Officer having reason to believe that income chargeable to tax has escaped assessment to the Assessing Officer should have information which suggests that income chargeable to tax has escaped assessment would come up for consideration and interpretation in appropriate cases in future. Since we are not directly concerned with this change it is not necessary for us to delve on this issue.

17. The major change which the new regime of reassessment has brought about is introduction of Section 148A of the Act for the first time. As is well known the Supreme Court in case of **GKN**



Driveshafts (India) Ltd. Vs. Income-tax Officer, (2003) 259

ITR 19 (SC), had introduced a requirement of the Assessing Officer providing reasons recorded for issuing notice for reopening of assessment upon being demanded by the assessee and to consider and dispose of his objections to the notice for reopening, if so raised. Section 148A codifies this procedure in modified form.

Clause (a) of Section 148A of the Act permits the Assessing Officer to conduct enquiry if required with the prior approval of the specified authority with respect to the information which suggests that income chargeable to tax has escaped assessment. Clause

(b) of Section 148A requires the Assessing Officer to provide an opportunity of being heard to the assessee by issuing notice calling upon him why notice under Section 148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment. Clause (c) requires the Assessing Officer to consider the reply of the assessee if furnished and as per clause (d) he would decide on the basis of material available on record and the reply if furnished, whether it is a fit case for issuing notice under Section 148.

18. Section 148A goes far beyond the mechanism provided by the Supreme Court in **GKN Driveshafts (India) Ltd. (supra)**¹. Under the said mechanism the assessee would have access to the reasons recorded by the Assessing Officer after receipt of notice under Section 148. His right was limited to raising objections which would be disposed of by the Assessing Officer. Under the new scheme of Section 148A, the Assessing Officer has to first provide an opportunity to the assessee why notice under Section

1(2003) 259 ITR 19 (SC)



148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment. Though clause (b) of Section 148A does not so specify, since the notice calls upon the assessee why assessment should not be reopened on the basis of information which suggests that income chargeable to tax has escaped assessment, the requirement of furnishing such information to the assessee is inbuilt in the said provision. The assessee thus has an opportunity to oppose even issuance of notice under Section 148 and he could legitimately expect that the Assessing Officer provides him the information which according to him suggests that income chargeable to tax has escaped assessment. The Assessing Officer has a duty to decide whether it is a fit case for issuing notice under Section 148 of the Act. Such decision has to be taken on the basis of material available on record and the reply of the assessee, if any filed. The decision has to be taken within the time prescribed.

19. While the Finance Act, 2021 was not yet in horizon, around third week of March, 2020 the country was hit by spread of corona virus which led to nationwide strict lockdowns which put the lives of citizens and even the Government machinery totally out of gear. It became virtually impossible for individuals as well as Government authorities to adhere to several statutory time limits which in many cases were inflexible. To overcome these difficulties in the context of tax collections, the Government first introduced the Taxation and Other Laws (Relaxation of Certain Provisions), Ordinance, 2020 (hereinafter to be referred as 'Relaxation Ordinance, 2020'). The provisions contained in the said Ordinance would apply to specified Acts which were defined in clause (a) of Section 2(1) which included the Income Tax Act, 1961. As per



sub-section (1) of Section 3 of the Relaxation Ordinance, 2020, any time limit provided in the specified Acts which fell during the period from 20.03.2020 to 29.06.2020 or such other date after 29.06.2020 as the Central Government may by notification specify for completion or compliance of the action and where such completion and compliance had not been made within the time then the time limit for such purpose notwithstanding anything contained in the specified Act would stand extended to 30.06.2020 or such other date after 30.06.2020 as the Central Government may by notification specify in this behalf. The Relaxation Ordinance, 2020 was replaced by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (hereinafter to be referred as 'the Relaxation Act, 2020') introduced with effect from 29.09.2020. As per sub-section (1) of Section 3 of the Relaxation Act, 2020 the time limits specified in the specified Acts which fell during the period from 20.03.2020 to 31.12.2020 or such other date after 31.12.2020 as the Central Government may notify, were extended to 31.03.2021 or such other date after 31.03.2021 as the Central Government may by notification specify. Such extension would operate notwithstanding anything contained in the specified act.

20. In exercise of powers delegated under the Extension Ordinance, the Central Government had extended time limits by issuing notification. Since there is no controversy about these extensions, it is not necessary to refer to them in this judgment.

21. In exercise of powers under sub-section (1) of Section 3 of the Relaxation Act, 2020, the Government of India (Central Board of Direct Taxes) issued a notification dated 31.03.2021 and extended, besides others, time limit for issuance of notice under



Section 148 of the Act. This notification contained an explanation which is under challenge. The notification reads as under:-

“S.O. 1432(E).—In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No.93/2020 dated the 31st December, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 4805(E), dated the 31st December, 2020, the Central Government hereby specifies that,—

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and, —

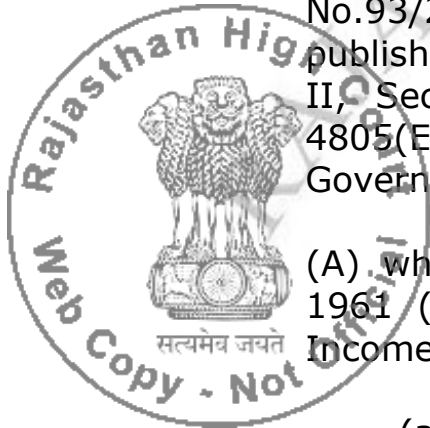
(a) the completion of any action referred to in clause (a) of sub-section (1) of section 3 of the Act relates to passing of an order under sub-section (13) of section 144C or issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act,

(i) the 31st day of March, 2021 shall be the end date of the period during which the time-limit, specified in, or prescribed or notified under, the Income-tax Act falls for the completion of such action; and

(ii) the 30th day of April, 2021 shall be the end date to which the time-limit for the completion of such action shall stand extended.

Explanation.— For the removal of doubts, it is hereby clarified that for the purposes of issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, under this sub-clause, the provisions of section 148, section 149 and section 151 of the Income-tax Act, as the case may be, as they stood as on the 31st day of March 2021, before the commencement of the Finance Act, 2021, shall apply.

(b) the compliance of any action referred to in clause (b) of sub-section (1) of section 3 of the said Act relates to intimation of Aadhaar number to the





prescribed authority under sub-section (2) of section 139AA of the Income-tax Act, the time-limit for compliance of such action shall stand extended to the 30th day of June, 2021.

(B) where the specified Act is the Chapter VIII of the Finance Act, 2016 (28 of 2016) (hereinafter referred to as the Finance Act) and the completion of any action referred to in clause (a) of sub-section (1) of section 3 of the said Act relates to sending an intimation under sub-section (1) of section 168 of the Finance Act, —

(i) the 31st day of March, 2021 shall be the end date of the period during which the timelimit, specified in, or prescribed or notified under, the Finance Act falls for the completion of such action; and

(ii) the 30th day of April, 2021 shall be the end date to which the time-limit for the completion of such action shall stand extended.

[F. No. 370142/35/2020-TPL]"

22. Yet another extension was issued by the CBDT under notification dated 27.04.2021 extending, besides others, time limit for issuing notice under Section 148 of the Act to 30.06.2021. This notification also contained an explanation similar to one contained in the notification dated 31.03.2021. It is not necessary to reproduce the entire notification. Reproduction of only the explanation, which is also under challenge, would be sufficient and reads as under:-

"Explanation.— For the removal of doubts, it is hereby clarified that for the purposes of issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, under this sub-clause, the provisions of section 148, section 149 and section 151 of the Income-tax Act, as the case may be, as they stood as on the 31st day of March 2021, before the commencement of the Finance Act, 2021, shall apply."



23. In background of such facts and statutory provisions applicable the learned counsel for the assessee had raised following contentions:-

(i) Upon enactment of the Finance Act, 2021 the provisions contained in the Act pertaining to reassessment of income stood substituted by new set of provisions. Upon such substitution the old provisions ceased to exist. There is no indication either in express terms or implied in the newly introduced provisions that the legislature desired to retain the old provisions for the past period. In that view of the matter any action of issuance of notice for reassessment which is taken after 01.04.2021, must be in accordance with the amended provisions.

(ii) Insertion of new provisions and substitution of the old would have the effect of repealing the old provisions which would cease to have any applicability thereafter. Our attention was drawn to the speech of the Finance Minister made in the Parliament explaining the proposed provisions for reassessment. Our attention was also drawn to notes on clauses explaining these provisions. It was contended that the speech of the Finance Minister and these notes on clauses leave no manner of doubt that the new provisions for reassessment contained in the Finance Act, 2021 were meant to have effect from 01.04.2021 and that the old provisions would cease to have any existence.

(iii) It was contended that the Relaxation Act, 2020 merely authorised the Government to extend the time limits contained in the specified Acts. This did not include power to issue any explanation or clarification. The subordinate legislature must submit to the limits of powers vested in it by the parent Act. By way of explanation, the subordinate legislature cannot revive the



statutory provisions which had lapsed. The explanations contained in the notifications dated 31.03.2021 and 27.04.2021 are thus *ultra vires* the powers of the subordinate legislation and therefore unconstitutional.

(iv) It was contended that under the taxing statutes there is no scope for intendment. If two views are possible, one favouring the assessee should be taken. It was pointed out that the two Division Benches of Allahabad and Delhi High Courts have already decided these issues in favour of the assesseees. Being the pan-India legislation in the field of taxation, the Court should strive to achieve consistency. The view adopted by two Division Benches should therefore appeal to the Court.

(v) It was lastly contended that the learned Single Judge of this Court in the case of **BPIP Infra Private Limited (supra)**² has committed no error in allowing the writ petitions relying upon the decision of the Allahabad High Court in the case of **Ashok Kumar Agarwal (supra)**³.

24. On the other hand learned counsel appearing for the revenue strongly opposed these petitions and pressed for allowing their appeals. They contended that the substitution of old provisions for reopening of assessment would not obliterate the previous set of statutory provisions. They would continue to have effect for the past period. In other words, if the notice for reopening of assessment was issued for any period prior to 01.04.2021, the provisions as they stood at the relevant time would apply. In such a case there was no requirement of following the procedure laid down under Section 148A of the Act before issuing notice under Section 148. They would point out that present situation is

2 2021(12) TMI 207

3 2021(10) TMI 517



unprecedented and has arisen on account of spread of corona virus. This unprecedented situation required taking extraordinary measures. The Relaxation Ordinance, 2020 and Relaxation Act, 2020 were therefore framed giving extension of time limits for taking actions and making compliances. These extensions were for the benefit of both, actions that had to be taken by the revenue as well as compliances which had to be made by the assesseees. The assesseees cannot take advantage of the unusual circumstances prevailing on account of spread of corona virus. The CBDT therefore in exercise of powers conferred in sub-section (1) of Section 3 of the Relaxation Act, 2020, has issued necessary explanation which merely clarifies which statutory provisions any way provide. This explanation makes explicit what is otherwise implicit under the Act. The same is well within the power of the Government.

25. Two questions of law which arise for our consideration are as under:-

(i) Whether after introduction of new provisions for reassessment of income by virtue of the Finance Act, 2021 with effect from 01.04.2021, substituting the then existing provisions, would the substituted provisions survive and could be used for issuing notices for reassessment for the past period?

(ii) Whether the explanations contained in the CBDT circulars dated 31.03.2021 and 27.04.2021 are legal and valid?

26. At the outset we may note how other High Courts have viewed this situation. A Division Bench of the Allahabad High Court



in case of **Ashok Kumar Agarwal (supra)**⁴ has ruled in favour of the assessee making following observations:-

“64. As to the first line of reasoning applied by the learned counsel for the petitioner, as noted above, there can be no exception to the principle – an Act of legislative substitution is a composite act. Thereby, the legislature chooses to put in place another or, replace an existing provision of law. It involves simultaneous omission and re-enactment. By its very nature, once a new provision has been put in place of a pre-existing provision, the earlier provision cannot survive, except for things done or already undertaken to be done or things expressly saved to be done. In absence of any express saving clause and, since no reassessment proceeding had been initiated prior to the Act of legislative substitution, the second aspect of the matter does not require any further examination.

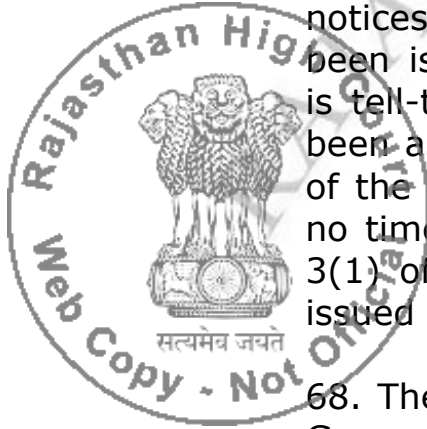
65. Therefore, other things apart, undeniably, on 01.04.2021, by virtue of plain/unexcepted effect of Section 1(2)(a) of the Finance Act, 2021, the provisions of Sections 147, 148, 149, 151 (as those provisions existed upto 31.03.2021), stood substituted, along with a new provision enacted by way of Section 148A of that Act. In absence of any saving clause, to save the pre-existing (and now substituted) provisions, the revenue authorities could only initiate reassessment proceeding on or after 01.04.2021, in accordance with the substituted law and not the pre-existing laws.

66. It is equally true that the Enabling Act that was pre-existing, had been enforced prior to enforcement of the Finance Act, 2021. It confronted the Act as amended by Finance Act, 2021, as it came into existence on 01.04.2021. In the Enabling Act and the Finance Act, 2021, there is absence, both of any express provision in itself or to delegate the function – to save applicability of the provisions of sections 147, 148, 149 or 151 of the Act, as they existed up to 31.03.2021. Plainly, the Enabling Act is an enactment to extend timelines only. Consequently, it flows from the above – 01.04.2021 onwards, all references to issuance of notice contained in the Enabling Act must be read as reference to the substituted provisions only. Equally there is no difficulty in applying the pre-existing provisions to pending proceedings. Looked in that manner, the laws are harmonized.

4 2021(10) TMI 517



67. It may also be not forgotten, a reassessment proceeding is not just another proceeding emanating from a simple show cause notice. Both, under the pre-existing law as also under the law enforced from 01.04.2021, that proceeding must arise only upon jurisdiction being validly assumed by the assessing authority. Till such time jurisdiction is validly assumed by assessing authority – evidenced by issuance of the jurisdictional notice under Section 148, no reassessment proceeding may ever be said to be pending before the assessing authority. The admission of the revenue authorities that all re-assessment notices involved in this batch of writ petitions had been issued after the enforcement date 01.04.2021, is tell-tale and critical. As a fact, no jurisdiction had been assumed by the assessing authority against any of the petitioners, under the unamended law. Hence, no time extension could ever be made under section 3(1) of the Enabling Act, read with the Notifications issued thereunder.



68. The submission of the learned Additional Solicitor General of India that the provision of Section 3(1) of the Enabling Act gave an overriding effect to that Act and therefore saved the provisions as existed under the unamended law, also cannot be accepted. That saving could arise only if jurisdiction had been validly assumed before the date 01.04.2021. In the first place Section 3(1) of the Enabling Act does not speak of saving any provision of law. It only speaks of saving or protecting certain proceedings from being hit by the rule of limitation. That provision also does not speak of saving any proceeding from any law that may be enacted by the Parliament, in future. For both reasons, the submission advanced by learned Additional Solicitor General of India is unacceptable.

69. Even otherwise the word 'notwithstanding' creating the non obstante clause, does not govern the entire scope of Section 3(1) of the Enabling Act. It is confined to and may be employed only with reference to the second part of Section 3(1) of the Enabling Act i.e. to protect proceedings already under way. There is nothing in the language of that provision to admit a wider or sweeping application to be given to that clause – to serve a purpose not contemplated under that provision and the enactment, wherein it appears.

70. The upshot of the above reasoning is, the Enabling Act only protected certain proceedings that may have become time barred on 20.03.2021, upto the date 30.06.2021. Correspondingly, by delegated legislation incorporated by the Central Government, it may extend that time limit. That time limit alone stood extended upto 30 June, 2021. We also note, the



learned Additional Solicitor General of India may not be entirely correct in stating that no extension of time was granted beyond 30.06.2021. Vide Notification No. 3814 dated 17.09.2021, issued under section 3(1) of the Enabling Act, further extension of time has been granted till 31.03.2022. In absence of any specific delegation made, to allow the delegate of the Parliament, to indefinitely extend such limitation, would be to allow the validity of an enacted law i.e. the Finance Act, 2021 to be defeated by a purely colourable exercise of power, by the delegate of the Parliament.



71. Here, it may also be clarified, Section 3(1) of the Enabling Act does not itself speak of reassessment proceeding or of Section 147 or Section 148 of the Act as it existed prior to 01.04.2021. It only provides a general relaxation of limitation granted on account of general hardship existing upon the spread of pandemic COVID -19. After enforcement of the Finance Act, 2021, it applies to the substituted provisions and not the pre-existing provisions.

72. Reference to reassessment proceedings with respect to pre-existing and now substituted provisions of Sections 147 and 148 of the Act has been introduced only by the later Notifications issued under the Act. Therefore, the validity of those provisions is also required to be examined. We have concluded as above, that the provisions of Sections 147, 148, 148A, 149, 150 and 151 substituted the old/pre-existing provisions of the Act w.e.f. 01.04.2021. We have further concluded, in absence of any proceeding of reassessment having been initiated prior to the date 01.04.2021, it is the amended law alone that would apply. We do not see how the delegate i.e. Central Government or the CBDT could have issued the Notifications, plainly to over reach the principal legislation. Unless harmonized as above, those Notifications would remain invalid.

73. Unless specifically enabled under any law and unless that burden had been discharged by the respondents, we are unable to accept the further submission advanced by the learned Additional Solicitor General of India that practicality dictates that the reassessment proceedings be protected. Practicality, if any, may lead to legislation. Once the matter reaches Court, it is the legislation and its language, and the interpretation offered to that language as may primarily be decisive to govern the outcome of the proceeding. To read practicality into enacted law is dangerous. Also, it would involve legislation by the Court, an idea and exercise we carefully tread away from."



27. A Division Bench of Delhi High Court in case of **Mon Mohan Kohli Vs. Assistant Commissioner of Income Tax**, reported in **2021 (12) TMI 664**, has decided such issue in favour of the assessee. Following observations may be noted:-

"42. Having heard learned counsel for the parties, this Court is of the view that by virtue of Section 1 (2)(a) of the Finance Act, 2021, the substituted Sections 147, 148, 149 and 151 of the Income Tax Act, 1961 pertaining to reopening of assessments came into force on 1st April, 2021. The significance of the expression 'shall' in Section 1 (2)(a) of the Finance Act, 2021 cannot be lost sight of. This is in contrast to the language under Section 1(2)(b) which states that Sections 108 to 123 of the Finance Act, 2021 shall come into force on such date, as the Central Government may, by Notification in the Official Gazette, appoint. The Memorandum to the Finance Bill, 2021, too, clarifies that its Sections 2 to 88 which included the substituted Sections 147 to 151 of the Income Tax Act, 1961 will take effect from 1st April, 2021. There is also no power with the Executive/Respondents/Revenue to defer/postpone the implementation of Sections 2 to 88 of the Finance Act, 2021 which includes the substituted Sections 147 to 151 of the Income Tax Act, 1961.

43. It is settled law that the law prevailing on the date of issuance of the notice under Section 148 has to be applied. [See: Foramer Vs. CIT (2001) 247 ITR 436 (All.), affirmed by the Supreme Court in (2003) 264 ITR 566 (SC), Varkey Jacob Co. Vs. CIT and Anr. (2002) 257 ITR 231 (Ker), Smt. N. Illamathy vs. ITO (2020) 275 taxman 25/195 CTR 543 (Mad)(HC), RK Upadhyay v Shanabhai, (1987) 166 ITR 163 (SC); CIT v Rameshwar Prasad, (1991) 188 ITR 291 (All HC); Dr. Onkar Dutt Sharma v CIT, (1967) 65ITR 359 (All HC)].

44. This Court is of the view that had the intention of the Legislature been to keep the erstwhile provisions alive, it would have introduced the new provisions with effect from 1st July, 2021, which has not been done. Accordingly, the notices relating to any assessment year issued under Section 148 on or after 1st April, 2021 have to comply with the provisions of Sections 147, 148, 148A, 149 and 151 of the Income Tax Act, 1961 as specifically substituted by the Finance Act, 2021 with effect from 1st April, 2021.



46. Upon perusal of Section 3(1) of Relaxation Act, 2020, this Court is of the view that it extends only the time lines. Section 3(1) of the Relaxation Act, 2020 stipulates that where, any time limit has been stipulated in a specified Act which falls between the period 20th day of March, 2020 and 31st day of December, 2020 for the completion or compliance of such action as issuance of any notice under the provisions of the specified Acts and where completion or compliance of such action has not been made within such time, then the time limit for completion or compliance of such action shall, notwithstanding anything contained in the specified Acts, stand extended. It is important to bear in mind that Section 3(1) of the Relaxation Act, 2020 does not empower the Central Government to postpone the applicability of any provision which has been enacted from a particular date. There is a difference between extension of time of an action which is getting time barred and applicability of a provision which has been enacted and notified by the Legislature. Relaxation Act, 2020 nowhere delegates power to the Central Government to postpone the date of applicability of a new law enacted by the Legislature. Relaxation Act, 2020 also does not put any embargo on the power of the Legislature to legislate.

47. Also, the impugned Explanations in the Notifications dated 31st March, 2021 and 27th April, 2021 are beyond the power delegated to the Government, as the Relaxation Act does not give power to Government to extend the erstwhile Sections 147 to 151 beyond 31st March, 2021 and/or defer the operation of substituted provisions enacted by the Finance Act, 2021. Accordingly, the provisions of Section 148A had to be complied with before issuing notices under Section 147 of the Income Tax Act, 1961 and the submission of the respondents-Revenue based on the judgment passed by Chhattisgarh High Court in Palak Khatuja Vs. UOI (supra) does not find favour with this Court. After all, it is settled law that Executive cannot make or change law of the land without specific Authority from Parliament to do so.

48. Consequently, the Relaxation Act, 2020 and Notifications issued thereunder can only change the time-lines applicable to the issuance of a Section 148 notice, but they cannot change the statutory provisions applicable thereto which are required to be strictly complied with. Further, just as the Executive cannot legislate, it cannot impede the implementation of law made by the Legislature.”



28. The learned Single Judge of this Court in case of **BPIP Infra Private Limited (supra)**⁵ has noted the said decision of the Allahabad High Court in case of **Ashok Kumar Agarwal (supra)**⁶ and allowed the writ petitions of the assesseees in similar circumstances. This judgment is of course in appeal before us.

29. A learned Single Judge of the Calcutta High Court in a recent judgment in case of **Bagaria Properties and Investments Pvt. Ltd. Vs. Union of India (WPO No.244/2021) decided on 17.01.2022**, has adopted the same view as of Allahabad and Delhi High Court and allowed the writ petition.

30. The sole dissenting view adopted is of a learned Single Judge of Chhattisgarh High Court in case of **Palak Khatusja and Ors. Vs. Union of India and Ors., reported in (2021) 438 ITR 622**. It was a case in which the learned Single Judge upheld the validity of the notice of reassessment on the ground that by virtue of notifications dated 31.03.2021 and 27.04.2021 the application of Section 148 of the Act which was originally existing before amendment was deferred, meaning the reassessment mechanism as prevailing prior to 31.03.2021 was saved by the notification.

31. We may now attempt to answer these questions ourselves with the aid of statutory provisions and law laid down in various decisions cited before us we may summarise certain principles applicable in the field of taxation and which principles would be invoked in the course of the judgment:-

(i) A taxing statute must be interpreted strictly. Equity has no place in taxation nor while interpreting taxing statute intendment would have any place.

5 2021(12) TMI 207

6 2021(10) TMI 517



In case of **State of W.B. Vs. Kesoram Industries Ltd. And Ors., (2004) 10 SCC 201**, referring to Article 265 of the Constitution which provides that no tax shall be levied or collected except by authority of law, it was observed that in interpreting a taxing statute, equitable considerations are entirely out of place. Taxing statutes cannot be interpreted by any presumption or assumption. A taxing statute has to be interpreted in light of what is clearly expressed; it cannot imply anything which is not expressed; it cannot import provisions in the statute so as to supply any deficiency. Before taxing any person it must be shown that he falls within the ambit of charging section by clear words used in the section and if the words are ambiguous and open to two interpretations, the benefit of interpretation is given to the subject. There is nothing unjust in the tax payer escaping if the letter of the law fails to catch him on account of the legislature's failure to express itself clearly.

A Constitution Bench in the case of **Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar And Company And Ors., (2018) 9 SCC 1**, had reiterated these principles. It was a case where on a reference to the Larger Bench the Supreme Court was considering a question whether an ambiguity in a tax exemption provision or notification, the same must be interpreted so as to favour the assessee. Making a clear distinction between a charging provision of a taxing statute and exemption notification which waives a tax or a levy normally imposed, the Supreme Court observed as under:-

"14. We may, here itself notice that the distinction in interpreting a taxing provision (charging provision) and in the matter of interpretation of exemption



notification is too obvious to require any elaboration. Nonetheless, in a nutshell, we may mention that, as observed in Surendra Cotton Oil Mills Case, in the matter of interpretation of charging Section of a taxation statute, strict Rule of interpretation is mandatory and if there are two views possible in the matter of interpretation of a charging section, the one favourable to the Assessee need to be applied. There is, however, confusion in the matter of interpretation of exemption notification published under taxation statutes and in this area also, the decisions are galore.

24. In construing penal statutes and taxation statutes, the Court has to apply strict Rule of interpretation. The penal statute which tends to deprive a person of right to life and liberty has to be given strict interpretation or else many innocent might become victims of discretionary decision making. Insofar as taxation statutes are concerned, Article 265 of the Constitution prohibits the State from extracting tax from the citizens without authority of law. It is axiomatic that taxation statute has to be interpreted strictly because the State cannot at their whims and fancies burden the citizens without authority of law. In other words, when the competent Legislature mandates taxing certain persons/certain objects in certain circumstances, it cannot be expanded/interpreted to include those, which were not intended by the legislature."

(ii) Being the central legislation of pan-India effect and operating in the field of taxation, the view of another High Court would have considerable persuasive value. In other words, the High Court would have due regard to the view already expressed by another High Court and to the possible extent prefer consistency of views across the country over discord. Unless the view expressed by another High Court is plainly unacceptable to the Court, the High Court would lean in favour of the well considered view already expressed by another Court.

(iii) The speech made the Finance Minister on the floor of the House explaining the budgetary provisions would provide a useful tool in interpreting the taxing provisions particularly in case



the dispute about their interpretation arises. When the Finance Minister who has piloted the budget in her speech explains the provisions contained in the Finance Bill and elaborates on the mischief which prevails and which is sought to be cured by substituting the existing statutory provisions, the explanation rendered by the Finance Minister has considerable importance in the context of correct interpretation of such provisions.

In case of **Sole Trustee, Loka Shikshana Trust Vs. Commissioner of Income Tax, reported in (1975) 101 ITR**

234 it was observed as under:-

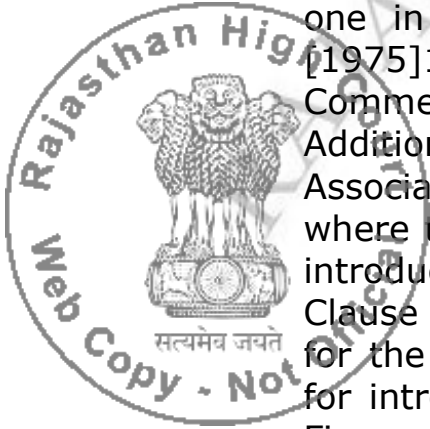
It is true that it is dangerous and may be misleading to gather the meaning of the words used in an enactment merely from what was said by any speaker in the course of a debate in Parliament on the subject. Such a speech cannot be used to defeat or detract from a meaning which clearly emerges from a consideration of the enacting words actually used. But, in the case before us, the real meaning and purpose of the words used cannot be understood at all satisfactorily without referring to the past history of legislation on the subject and the speech of the mover of the amendment who was, undoubtedly, in the best position to explain what defect in the law the amendment had sought to remove. It was not just the speech of any member in Parliament. It was the considered statement of the Finance Minister who was proposing the amendment for a particular reason which he clearly indicated. If the reason given by him only elucidates what is also deducible from the words used in the amended provision, we do not see why we should refuse to take it into consideration as an aid to a correct interpretation. It harmonises with and clarifies the real intent of the words used. Must we, in such circumstances, ignore it?"

In case of **K.P. Varghese Vs. Income Tax Officer, reported in (1981) 131 ITR 597** it was observed as under:-

"Now it is true that the speeches made by the Members of the Legislature on the floor of the House when a Bill for enacting a statutory provision is being debated are inadmissible for the purpose of



interpreting the statutory provision but the speech made by the Mover of the Bill explaining the reason for the introduction of the Bill can certainly be referred to for the purpose of ascertaining the mischief sought to be remedied by the legislation and the object and purpose for which the legislation is enacted. This is in accord with the recent trend in juristic thought not only in Western countries but also in India that interpretation of a statute being an exercise in the ascertainment of meaning, everything which is logically relevant should be admissible. In fact there are at least three decisions of this Court, one in *Sole Trustee Loka Shikshana Trust v. CIT*: [1975]101 ITR 234, the other in *Indian Chamber of Commerce v. CIT*: [1975]101 ITR 796 and the third in *Additional CIT v. Surat Art Silk Cloth Manufacturers Association* [1980] 121 ITR 1/[1980] 2 Taxman 501, where the speech made by the Finance Minister while introducing the exclusionary clause in Section 2 Clause (15) of the Act was relied upon by the Court for the purpose of ascertaining what was the reason for introducing that clause. The speech made by the Finance Minister while moving the amendment introducing Sub-section (2) clearly states what were the circumstances in which Sub-section (2) came to be passed, what was the mischief for which Section 52 as it then stood did not provide and which was sought to be remedied by the enactment of Sub-section (2) and why the enactment of Sub-section (2) was found necessary. It is apparent from the speech of the Finance Minister that Sub-section(2) was enacted for the purpose of reaching those cases where there was under-statement of consideration in respect of the transfer or to put it differently, the actual consideration received for the transfer was 'considerably more' than that declared or shown by the assessee, but which were not covered by Sub-section (1) because the transferee was not directly or indirectly connected with the assessee. The object and purpose of Sub-section (2), as explicated from the speech of the Finance Minister, was not to strike at honest and bonafide transactions where the consideration for the transfer was correctly disclosed by the assessee but to bring within the net of taxation those transactions where the consideration in respect of the transfer was shown at a lesser figure than that actually received by the assessee, so that they do not escape the charge of tax on capital gains by under-statement of the consideration. This was real object and purpose of the enactment of Sub-section (2) and the interpretation of this sub-section must fall in line with the advancement of that object and purpose. We must therefore accept as the underlying assumption of Sub-section (2) that there is under-statement of consideration in respect of the transfer and Sub-





section (2) applies only where the actual consideration received by the assessee is not disclosed and the consideration declared in respect of the transfer is shown at a lesser figure than that actually received."

(iv) It is well accepted that reopening a completed assessment causes great hardship to the assessee and also brings uncertainty. In a judgment in case of **Gujarat Power Corporation Ltd. Vs. Assistant Commissioner of Income Tax, reported in [2013] 350 ITR 266(Guj)**, a Division Bench of Gujarat High Court had observed as under:-

"41. The powers under Section 147 of the Act are special powers and peculiar in nature where a quasi-judicial order previously passed after full hearing and which has otherwise become final is subject to reopening on certain grounds. Ordinarily, a judicial or quasi-judicial order is subject to appeal, revision or even review if statute so permits but not liable to be reopened by the same authority. Such powers are vested by the Legislature presumably in view of the highly complex nature of assessment proceedings involving a large number of assesseees concerning multiple questions of claims, deductions and exemptions, which assessments have to be completed in a time frame. To protect the interests of the Revenue, therefore, such special provisions are made under section 147 of the Act. However, it must be appreciated that an assessment previously framed after scrutiny when reopened, results into considerable hardship to the assessee. The assessment gets reopened not only qua those grounds which are recorded in the reasons, but also with respect to the entire original assessment, of course at the hands of the Revenue. This obviously would lead to considerable hardship and uncertainty. It is precisely for this reason that even while recognizing such powers, in special requirements of the statute, certain safeguards are provided by the statute which are zealously guarded by the courts. Interpreting such statutory provisions courts upon courts have held that an assessment previously framed cannot be reopened on a mere change of opinion. It is stated that the power to reopening cannot be equated with review."



32. The fact that under the Finance Act, 2021 the provisions for reassessment were substituted is beyond doubt. The notes on clauses for making relevant amendments clearly at every stage provide that the Bill proposes to substitute the existing provisions. For example it is stated that clause 35 seeks to amend Section 147 of the Act relating to income escaping assessment. Likewise under clause 36 Section 148 is proposed to be substituted so as to provide that before making the assessment, reassessment or recomputation under Section 147 and subject to the provisions of Section 148A the Assessing Officer shall serve on the assessee a notice along with a copy of order passed under clause (d) of Section 148. The Finance Act itself also refers to the substitution of Sections 147, 148 and 149 etc. along side insertion of Section 148A which as noted was being introduced for the first time. In the budgeted speech that the Finance Minister gave on the floor of the House it was explained that there was a proposal to reduce the time limit for reopening of the assessments. In the memorandum explaining the provisions in the Finance Bill, 2021, it was provided that the Bill proposes a completely new procedure for assessment of cases of reopening. It was pointed out that new Section 148A proposes issuance of notice and passing of the order by the Assessing Officer. It was further provided as under:-

“Another restriction has been provided that the notice under section 148 of the Act cannot be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021, if such notice could not have been issued at that time on account of being beyond the time limit prescribed under the provisions of clause (b), as they stood immediately before the proposed amendment.

Since the assessment or reassessment or re-computation in search or requisition cases (where such



search or requisition is initiated or made on or before 31st March 2021) are to be carried out as per the provision of section 153A, 153B, 153C and 153D of the Act, the aforesaid time limitation shall not apply to such cases."

33. In case of **Government of India and Others Vs. Indian Tobacco Association, reported in (2005) 7 SCC 396**, the Supreme Court considered the effect of substitution of a statutory provision by new one. It was observed as under:-

"15. The word "substitute" ordinarily would mean "to put (one) in place of another"; or "to replace". In Black's Law Dictionary, 5th Edition, at page 1281, the word "substitute" has been defined to mean "to put in the place of another person or thing". or "to exchange". In Collins English Dictionary, the word "substitute" has been defined to mean "to serve or cause to serve in place of another person or thing"; "to replace (an atom or group in a molecule) with (another atom or group)"; or "a person or thing that serves in place of another, such as a player in a game who takes the place of an injured colleague".

25. In *Zile Singh v. State of Haryana and Ors.* wherein the effect of an amendment in the Haryana Municipal Act, 1973 by Act No. 15 of 1994 whereby the word "after" was substituted by the word "upto" fell for consideration; wherein Lahoti, C.J. speaking for a three-Judge Bench held the said amendment to have a retrospective effect being declaratory in nature as thereby obvious absurdity occurring in the first amendment and bring the same in conformity with what the legislature really intended to provide was removed, stating: (SCC p. 12 paras 23-25)

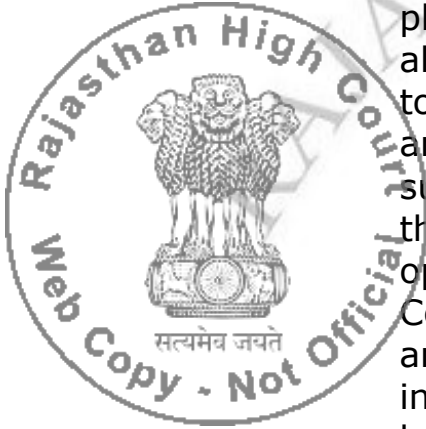
"23. The text of Section 2 of the Second Amendment Act provides for the word ""upto"" being substituted for the word "after". What is the meaning and effect of the expression employed therein - "shall be substituted"?"

24. The substitution of one text for the other pre-existing text is one of the known and well-recognised practices employed in legislative drafting. 'Substitution' has to be distinguished from 'supersession' or a mere repeal of an existing provision.

25. Substitution of a provision results in repeal of the earlier provision and its



replacement by the new provision (See Principles of Statutory Interpretation, *ibid*, p.565). If any authority is needed in support of the proposition, it is to be found in *West U.P. Sugar Mills Assn. v. State of U.P.*, *State of Rajasthan v. Mangilal Pindwal*, *Koteswar Vittal Kamath v. K. Rangappa Baliga and Co.* and *A.L.V.R.S.T. Veerappa Chettiar v. S. Michael*. In *West U.P. Sugar Mills Association* case a three-Judges Bench of this Court held that the State Government by substituting the new rule in place of the old one never intended to keep alive the old rule. Having regard to the totality of the circumstances centering around the issue the Court held that the substitution had the effect of just deleting the old rule and making the new rule operative. In *Mangilal Pindwal* case this Court upheld the legislative practice of an amendment by substitution being incorporated in the text of a statute which had ceased to exist and held that the substitution would have the effect of amending the operation of law during the period in which it was in force. In *Koteswar* case a three-Judge Bench of this Court emphasized the distinction between 'supersession' of a rule and 'substitution' of a rule and held that the process of substitution consists of two steps : first, the old rule is made to cease to exist and, next, the new rule is brought into existence in its place."

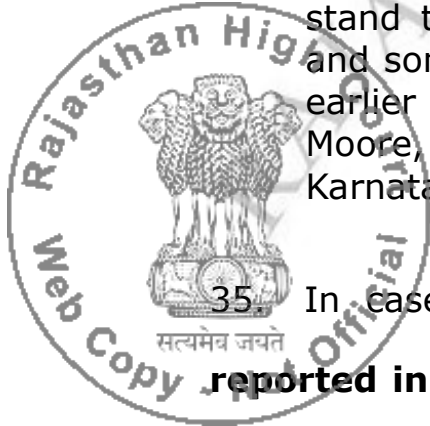


34. In case of **State of M.P. Vs. Kedia Leather & Liquor Ltd. and Others, reported in (2003) 7 SCC 389**, the Supreme Court held as under:-

"13. There is presumption against a repeal by implication; and the reason of this rule is based on the theory that the Legislature while enacting a law has a complete knowledge of the existing laws on the same subject matter, and therefore, when it does not provide a repealing provisions, the intention is clear not to repeal the existing legislation. (See: *Municipal Council, Palai v. T.J. Joseph*, *Northern India Caterers (Private) Ltd. and Anr. v. State of Punjab and Anr.*, *Municipal Corporation of Delhi v. Shiv Shanker and Ratan Lal Adukia and Anr. v. Union of India.*) When the new Act contains a repealing section mentioning the Acts which it expressly repeals, the presumption



against implied repeal of other laws is further strengthened on the principle *expressio unius (persone vel rei) est exclusio alterius*. (The express intention of one person or thing is the exclusion of another), as illuminatingly stated in *Garnett v. Bradley*. The continuance of existing legislation, in the absence of an express provision of repeal by implication lies on the party asserting the same. The presumption is, however, rebutted and a repeal is inferred by necessary implication when the provisions of the later Act are so inconsistent with or repugnant to the provisions of the earlier Act and that the two cannot stand together. But, if the two can be read together and some application can be made of the words in the earlier Act, a repeal will not be inferred. (See: *A.G. v. Moore*, *Ratan Lal case* and *R.S. Raghunath v. State of Karnataka*)”



In case of **State of Rajasthan Vs. Mangilal Pindwal**, reported in **(1996) 5 SCC 60**,

it was observed that substitution of a provision results in repeal of the old provision and replacement by new provision. By repeal the provisions repealed ceased to exist with effect from the date of repeal but operation of the provision as it stood prior to repeal is not affected. It was held as under:-

“9. As pointed out by this Court, the process of a substitution of statutory provision consists of two Steps first; the old rule is made to cease to exist and, next, the new rule is brought into existence in its place. [see *Koteshwar Vittal Kamath v, K. Rangappa & Co.*, SCR at p. 48] In other words, the substitution of a provision results in repeal of the earlier provision and its replacement by the new provision. As regards repeal of a statute the law is thus stated in Sutherland on Statutory Construction:

"The effect of the repeal of a statute where neither a saving clause nor a general saving statute exists to prescribed the governing rule for the effect of the repeal, is to destroy the effectiveness of the repealed act in futuro and to divest the right to proceed under the statute, which, except as to proceedings past and closed, is considered as if it had never existed." [Vol. I, para 2042, pp.522-523]

10. Similarly in *Crawford's Interpretation of Laws* it has been said : "Effect of Repeal, Generally. - In the



first place, an outright repeal will destroy the effectiveness of the repealed act in futuro and operate to destroy inchoate rights dependent on it, as a general rule. In many cases, however, where statutes are repealed, they continue to be the law of the period during which they were in force with reference to numerous matters." [pp.640-641]

11. The observations of Lord Tenterden and Tindal, C.J. referred in the abovementioned passages in *Craies* on Statute Law also indicate that the principle that on repeal a statute is obliterated is subject to the exception that it exists in respect of transactions past and closed. To the same effect is the Jaw laid down by this Court. [See :Qudrat Ullah v. Municipal Board. Bareilly, SCR at p. 539]

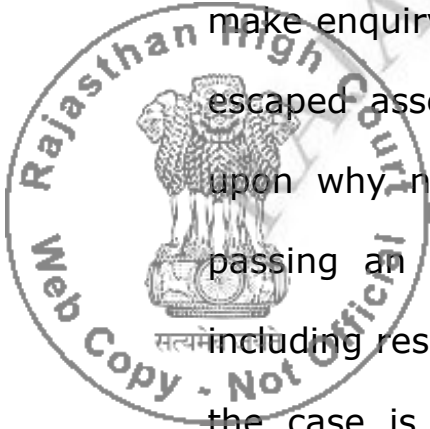
12. This means that as a result of repeal of a statute the statute as repealed ceases to exist with effect from the date of such repeal but the repeal does not affect the previous operation of the law which has been repealed during the period it was operative prior to the date of such repeal....."

36. It can thus be seen that original provisions upon their substitution stood repealed for all purposes and had no existence after introduction of the substituting provisions. We may refer to Section 6 of the General Clauses Act, 1897 which provides *inter-alia* that where the State Act or Central Act or regulation repeals any enactment then unless a different intention appears repeal shall not revive anything not in force or existing at the time at which the repeal takes effect or affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder. Under the circumstances after substitution unless there is any intention discernible in the scheme of statute either pre-existing or newly introduced, the substituted provisions would not survive.

37. In this context we have perused the provisions of reassessment contained in the Finance Act, 2021. We have noticed earlier the major departure that the new scheme of reassessment

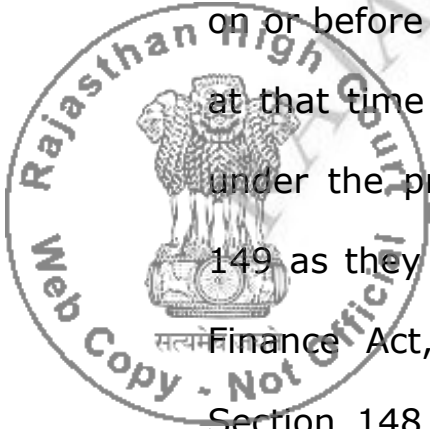


has made under these provisions. The time limits for issuing notice for reassessment have been changed. The concept of income chargeable to tax escaping assessment on account of failure on the part of the assessee to disclose truly or fully all material facts is no longer relevant. Elaborate provisions are made under Section 148A of the Act enabling the Assessing Officer to make enquiry with respect to material suggesting that income has escaped assessment, issuance of notice to the assessee calling upon why notice under Section 148 should not be issued and passing an order considering the material available on record including response of the assessee if made while deciding whether the case is fit for issuing notice under Section 148. There is absolutely no indication in all these provisions which would suggest that the legislature intended that the new scheme of reopening of assessments would be applicable only to the period post 01.04.2021. In absence of any such indication all notices which were issued after 01.04.2021 had to be in accordance with such provisions. To reiterate, we find no indication whatsoever in the scheme of statutory provisions suggesting that the past provisions would continue to apply even after the substitution for the assessment periods prior to substitution. In fact there are strong indications to the contrary. We may recall, that time limits for issuing notice under Section 148 of the Act have been modified under substituted Section 149. Clause (a) of sub-section (1) of Section 149 reduces such period to three years instead of originally prevailing four years under normal circumstances. Clause (b) extends the upper limit of six years previously prevailing to ten years in cases where income chargeable to tax which has escaped assessment amounts to or is likely to amount





to 50 lacs or more. Sub-section (1) of Section 149 thus contracts as well as expands the time limit for issuing notice under Section 148 depending on the question whether the case falls under clause (a) or clause (b). In this context the first proviso to Section 149(1) provides that no notice under Section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 01.04.2021 if such notice 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 Section 149 as they stood immediately before the commencement of the Finance Act, 2021. As per this proviso thus no notice under Section 148 would be issued for the past assessment years by resorting to the larger period of limitation prescribed in newly substituted clause (b) of Section 149(1). This would indicate that the notice that would be issued after 01.04.2021 would be in terms of the substituted Section 149(1) but without breaching the upper time limit provided in the original Section 149(1) which stood substituted. This aspect has also been highlighted in the memorandum explaining the proposed provisions in the Finance Bill. If according to the revenue for past period provisions of section 149 before amendment were applicable, this first proviso to section 149(1) was wholly unnecessary. Looked from both angles, namely, no indication of surviving the past provisions after the substitution and in fact an active indication to the contrary, inescapable conclusion that we must arrive at is that for any action of issuance of notice under Section 148 after 01.04.2021 the newly introduced provisions under the Finance Act, 2021 would apply. Mere extension of time limits for issuing notice under section 148 would not change this position that obtains in law.





Under no circumstances the extended period available in clause (b) of sub-section (1) of Section 149 which we may recall now stands at 10 years instead of 6 years previously available with the revenue, can be pressed in service for reopening assessments for the past period. This flows from the plain meaning of the first proviso to sub-section (1) of Section 149. In plain terms a notice which had become time barred prior to 01.04.2021 as per the then prevailing provisions, would not be revived by virtue of the application of Section 149(1)(b) effective from 01.04.2021. All the notices issued in the present cases are after 01.04.2021 and have been issued without following the procedure contained in Section 148A of the Act and are therefore invalid.

38. The second question framed by us arises in this context. Would the explanation contained in both the notifications of CBDT dated 31.03.2021 and 27.04.2021 save the situation for the revenue?

39. It is well settled that there is presumption of constitutionality of a statute (refer to the Constitution Bench judgment in case of **The State of Jammu & Kashmir, Vs. Triloki Nath Khosa and Ors., reported in AIR 1974 SC 1**). The said principle of presumption of constitutionality also applies to piece of delegated legislation. In case of **St. Johns Teachers Training Institute Vs. Regional Director, National Council For Teachers Education and Another, reported in (2003) 3 SCC 321**, it was observed that it is well settled in considering the vires of subordinate legislation one should start with the presumption that it is intra vires and if it is open to two constructions, one of which would make it valid and other invalid, the courts must adopt that construction which makes it valid. However it is equally well



settled that the subordinate legislation does not enjoy same level of immunity as the law framed by the Parliament or the State Legislature. The law framed by the Parliament or the State Legislature can be challenged only on the grounds of being beyond the legislative competence or being contrary to the fundamental rights or any other constitutional provisions. Third ground of challenge which is now recognized in the judgment in case of **Shayara Bano Vs Union of India reported in 2017 9 SCC 1** is of legislation being manifestly arbitrary. A subordinate legislation can be challenged on all these grounds as well as on the grounds that it does not conform to the statute under which it is made or that it is inconsistent with the provisions of the Act or it is contrary to some of the statutes applicable on the subject matter. In case of **J.K. Industries Ltd. and Ors. Vs. Union of India and Ors., reported in (2007) 13 SCC 673**, it was observed as under:-

“63. At the outset, we may state that on account of globalization and socio-economic problems (including income disparities in our economy) the power of Delegation has become a constituent element of legislative power as a whole. However, as held in the case of *Indian Express Newspaper v. Union of India* reported in (1985) 1 SCC 641 at page 689, subordinate legislation does not carry the same degree of immunity which is enjoyed by a statute passed by a competent Legislature. Subordinate legislation may be questioned on any of the grounds on which plenary legislation is questioned. In addition, it may also be questioned on the ground that it does not conform to the statute under which it is made. It may further be questioned on the ground that it is inconsistent with the provisions of the Act or that it is contrary to some other statute applicable on the same subject matter. Therefore, it has to yield to plenary legislation. It can also be questioned on the ground that it is manifestly arbitrary and unjust. That, any inquiry into its vires must be confined to the grounds on which plenary legislation may be questioned, to the grounds that it is contrary to the statute under which it is made, to the grounds that it is contrary to other statutory provisions or on the ground that it is



so patently arbitrary that it cannot be said to be inconformity with the statute. It can also be challenged on the ground that it violates Article 14 of the Constitution.”

40. With this background we may revert to the Relaxation Act, 2020 and the two notifications issued by the CBDT. We may recall, under sub-section (1) of Section 3 of the Relaxation Act, 2020 while extending the time limits for taking action and making compliances in the specified Acts upto 31.12.2020 the power was given to the Central Government to extend the time further by issuing a notification. This was the only power vested in the Central Government. As a piece of delegated legislation the notifications issued in exercise of such powers, had to be within the confines of such powers. In plain terms under sub-section (1) of Section 3 of the Relaxation Act, 2020 the Government of India was authorized to extend the time limits by issuing notifications in this regard. Issuing any explanation touching the provisions of the Income Tax Act was not part of this delegation at all. The CBDT while issuing the notifications dated 31.03.2021 and 27.04.2021 when introduced an explanation which provided by way of clarification that for the purposes of issuance of notice under Section 148 as per the time limits specified in Section 149 or 151, the provisions as they stood as on 31.03.2021 before commencement of the Finance Act, 2021 shall apply, plainly exceeded its jurisdiction as a subordinate legislation. The subordinate legislation could not have travelled beyond the powers vested in the Government of India by the parent Act. Even otherwise it is extremely doubtful whether the explanation in the guise of clarification can change the very basis of the statutory provisions. If the plain meaning of the statutory provision and its



interpretation is clear, by adopting a position different in an explanation and describing it to be clarificatory, the subordinate legislature cannot be permitted to amend the provisions of the parent Act. Accordingly, these explanations are unconstitutional and declared as invalid.

41. As noted, two Division Benches of Allahabad and Delhi High Courts have taken similar view. Two learned Single Judges of Calcutta and this High Court have followed this trend. Independently also we hold the same beliefs. As noted earlier we are conscious that Single Judge of Chhattisgarh High Court in **Palak Khatuja (supra)**⁷ has taken a different view. The view of the High Court was that the impugned notices were valid since by virtue of notifications dated 31.03.2021 and 27.04.2021 the application of Section 148 which was originally existing before amendment was deferred. It was further observed as under:-

“Reading of the aforesaid notification would show that it was issued in exercise of power conferred under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and time for issuance of notice under Section 148, the end date was initially extended uptill on 30th day of April 2021 and subsequently again by notification dated 27th April, 2021 the time limit of 30th day of April 2021 was further extended up till 30th day of June, 2021. By effect of such notification, the individual identity of Section 148, which was prevailing prior to amendment and insertion of section 148A was insulated and saved uptill 30.06.2021.”

With respect, we are unable to persuade ourselves to accept this analysis of the situation. In our understanding by virtue of notifications dated 31.03.2021 and 01.04.2021 issued by CBDT substitution of reassessment provisions framed under the Finance Act, 2021 were not deferred nor could they have been deferred.

7 (2021) 438 ITR 622.



The date of such amendments coming into effect remained 01.04.2021.

42. In the result we find that the notices impugned in the respective petitions are invalid and bad in law. The same are quashed and set aside. The learned Single Judge committed no error in quashing these notices. All the writ petitions are allowed.

Appeals of the revenue are dismissed. Pending applications if any stand disposed of.



(SAMEER JAIN),J

KAMLESH KUMAR

(AKIL KURESHI),CJ



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