

**\$~37, 39 to 42, 44 to 52, 54, 56 to 70, 72 to 74, 76 to 79**

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

+ W.P.(C) 8806/2021

TARUN GOEL ..... Petitioner

Through Ms. Rano Jain, Mr.Venketesh  
Chaurasia, Advs.

versus

ITO, WARD-44(6), DELHI ..... Respondent

Through Mr.Sunil Agarwal, Sr. St. counsel  
with Mr.Tushar Gupta, Jr.SC

**\$~39**

+ W.P.(C) 8810/2021

AMIT SHARMA ..... Petitioner

Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 52(1)

& ANR ..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha  
Kadian, Jr.SC for Income Tax  
Department

**\$~40**

+ W.P.(C) 8811/2021

RAMAN CHAWLA AND SONS -HUF- ..... Petitioner

Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER WARD 29-1, DELHI & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~41

+ W.P.(C) 8813/2021  
VINAYAK SERVICES PVT. LTD. .... Petitioner  
Through Mr.Manish Paliwal, Mr.Vikas Kumar,  
Mr.Vishal Aggarwal, Advocates  
versus

INCOME TAX OFFICER, WARD 26(3), DELHI & ANR.  
..... Respondents  
Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC For  
Income Tax Department

\$~42

+ W.P.(C) 8816/2021  
TODAY GREEN ENERGY (P) LTD.....Petitioner  
Through Ms.Kavita Jha, Mr.Deepanshu Jain,  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25(1)  
AND ANR..... Respondents  
Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC For  
Income Tax Department

\$~44

+ W.P.(C) 8818/2021  
SABHARWAL PROPERTIES INDUSTRIES PVT. LTD  
..... Petitioner  
Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER WARD 22(1) DELHI & ANR.  
..... Respondents  
Through Mr.Ruchir Bhatia, Sr.SC

\$~45

+ W.P.(C) 8819/2021  
RAMAN CHAWLA AND SONS -HUF-..... Petitioner  
Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Adv.

versus

INCOME TAX OFFICER WARD 29-1, DELHI & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~46

+ W.P.(C) 8822/2021  
SONAL CHAWLA..... Petitioner  
Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Adv.

versus

INCOME TAX OFFICER, WARD 29(1) DELHI & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~47

+ W.P.(C) 8823/2021  
AMIT SHARMA AND SONS (HUF) ..... Petitioner  
Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Adv.

versus

INCOME TAX OFFICER WARD 29(1) DELHI & ANR.

..... Respondents

Through Mr.Abhishek Maratha, Sr. SC

\$~48

+ W.P.(C) 8824/2021  
PETROPOL INDIA LIMITED ..... Petitioner  
Through Mr.Nagesh Kumar Behl, Mr.Mayank  
Pachauri, Advs.  
versus

ACIT CIRCLE 19(1) DELHI & ANR..... Respondents  
Through Mr.Ruchir Bhatia, Sr.SC

\$~49

+ W.P.(C) 8825/2021  
KIRAN AGGARWAL..... Petitioner  
Through Ms.Jaya Goyal, Adv  
versus

ASSTT. COMMISSIONER OF INCOME TAX & ORS.  
..... Respondents  
Through Mr.Abhishek Maratha, Sr. SC

\$~50

+ W.P.(C) 8827/2021  
M/S ATULYA REALITY VENTURES PRIVATE LIMITED  
..... Petitioner  
Through Mr.Puneet Agrawal, Mr.Yuvraj  
Singh, Mr.Chetan Kumar Shukla,  
Ms.Hemlata Rawat, Advs.  
versus

INCOME TAX OFFICER & ANR..... Respondents  
Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC For  
Income Tax Department

\$~51

+ W.P.(C) 8828/2021  
TODAY GREEN ENERGY (P) LTD.....Petitioner  
Through Mr.Deepanshu Jain, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25(1)  
AND ANR

..... Respondents  
Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC For  
Income Tax Department

\$~52

+ W.P.(C) 8829/2021

RAHUL AGGARWAL..... Petitioner

Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Adv.

versus

INCOME TAX OFFICER WARD 70(1) DELHI & ANR.

..... Respondents  
Through Mr.Ruchir Bhatia, Sr. SC

\$~54

+ W.P.(C) 8831/2021

SHAMROCK INFRASTRUCTURE (P) LTD.....Petitioner

Through Mr.Deepanshu Jain, Adv.

versus

INCOME TAX OFFICER WARD 23(1) AND ANR

..... Respondents  
Through Mr.Ruchir Bhatia, Sr.SC

\$~56

+ W.P.(C) 8836/2021

SEEMA GUPTA ..... Petitioner

Through Mr.Ved Jain, Ms.Richa Mishra, Adv

versus

INCOME TAX OFFICER, WARD 28-1 & ORS ..... Respondents  
Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv. for Revenue.  
Mr. Sanjeev Sabharwal, SPC for UOI.

\$~57

+ W.P.(C) 8838/2021  
GRMP BUILDWELL LLP .....Petitioner  
Through Mr.Salil Kapoor, Ms.Ananya Kapoor,  
Ms. Soumya Singh, Mr.Sanat Kapoor,  
Mr.Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 30(1) DELHI & ANR.  
..... Respondents  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv.

\$~58

+ W.P.(C) 8846/2021  
SMT. RITIKA GOYAL ..... Petitioner  
Through Mr.S. Krishnan & Mr.Rakesh Kumar,  
Adv.

versus

INCOME TAX OFFICER & ORS ..... Respondents  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv.

\$~59

+ W.P.(C) 8847/2021  
SADHNA RANI ..... Petitioner  
Through Mr.Ved Jain, Ms.Richa Mishra, Adv

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16-1 &  
ORS ..... Respondents  
Through Mr.Ajit Sharma, Sr.SC with

Mr.Anant Ram Mishra, Adv. for Revenue.

Mr.Vivekanand Mishra, SPC for UOI.

Mr.Dev P Bhardwaj,CGSC with Anubha Bhardwaj,Adv for UOI/Resp no.4

\$~60

+ W.P.(C) 8849/2021

MANOJ BANSAL..... Petitioner

Through Mr.Prakash Kumar and Ms.Rashmi Singh, Advs.

versus

INCOME TAX OFFICER, WARD 70(1), DELHI & ORS.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC for R-1.  
Mr Farman Ali and Mr.Athar Raza Farooquei, Advs. for UOI

\$~61

+ W.P.(C) 8850/2021

MEENA BHAGCHANDKA ..... Petitioner

Through Mr.Pankaj Gupta and Ms.Rimpy Gupta, Advs.

versus

INCOME TAX OFFICER WARD 28(1) & ANR..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv.

\$~62

+ W.P.(C) 8851/2021

M/S ALPHA CORP DEVELOPMENT PRIVATE LIMITED

..... Petitioner

Through Mr.Debesh Panda, Ms.Anandita Sharma, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha  
Kadian, Jr.SC for Income Tax  
Department

\$~63

+ W.P.(C) 8852/2021

M/S ALPHA CORP DEVELOPMENT PRIVATE LIMITED

..... Petitioner

Through Mr.Debesh Panda, Ms.Anandita  
Sharma, Advs

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha  
Kadian, Jr.SC for Income Tax  
Department

\$~64

+ W.P.(C) 8854/2021

MAYANK AUTOMOTIVES PVT.LTD ..... Petitioner

Through Mr.Nitin Gulati and Mr.Amol Sinha,  
Advocates

versus

INCOME TAX OFFICER, WARD- 16(3), DELHI & ANR.

..... Respondents

Through Mr.Abhishek Maratha, Sr. SC

\$~65

+ W.P.(C) 8855/2021

VIKAS MALU ..... Petitioner

Through Mr.Ravi Gupta & Mr.Ruchesh Sinha,  
Advs.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with



Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~66

+ W.P.(C) 8856/2021  
M/S. NEWGEN TREND CENTRE P LTD.....Petitioner  
Through Mr.S. Krishnan, Advocate

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.  
..... Respondents  
Through Mr.Abhishek Maratha, Sr. SC

\$~67

+ W.P.(C) 8857/2021  
HIMGIRI BUILDCON AND INDUSTRIES LTD..... Petitioner  
Through Mr.Nitin Gulati, Mr.Rohit Madan and  
Mr.Amol Sinha, Advocates

versus

INCOME TAX OFFICER, WARD-11 (3), DELHI & ANR.  
..... Respondents  
Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~68

+ W.P.(C) 8860/2021  
M/S FILATEX INDIA LIMITED..... Petitioner  
Through Mr.Anirudh Bakhru, Mr.Ayush Puri,  
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE 7(1),  
DELHI AND ANR ..... Respondents  
Through Mr.Kunal Sharma, Sr. SC with  
Ms.Zehra Khan, Jr. SC and

Mr.Shubhendu Bhattacharyya, Adv

\$~69

+ W.P.(C) 8880/2021

ACHIEVER HOSPITALITY PRIVATE LIMITED ..... Petitioner

Through Mr.Rajesh Kumar Aggarwal,  
Mr.Nagesh Kumar Behl, Mr.Mayank  
Pachauri, Advs.

versus

ITO WARD 1(1) DELHI & ANR.....Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Ms.Zehra Khan, Jr. SC and  
Mr.Shubhendu Bhattacharyya, Adv

\$~70

+ W.P.(C) 8881/2021

M/S ALPHA CORP DEVELOPMENT PRIVATE LIMITED

..... Petitioner

Through Mr.Debesh Panda, Ms.Anandita  
Sharma, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha  
Kadian, Jr.SC for Income Tax  
Department

\$~72

+ W.P.(C) 8889/2021

MEENA BHAGCHANDKA ..... Petitioner

Through Mr.Pankaj Gupta and Ms.Rimpy  
Gupta, Advs.

versus

INCOME TAX OFFICER WARD 28(1) & ANR.....Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~73

+ W.P.(C) 8890/2021  
SKYBASE INFRA PRIVATE LIMITED ..... Petitioner  
Through Mr.Nitin Gulati and Mr.Amol Sinha,  
Advocates  
versus

INCOME TAX OFFICER, WARD-23(3), DELHI & ANR.  
..... Respondents  
Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC For  
Income Tax Department.

\$~74

+ W.P.(C) 8891/2021  
VIKAS MALU ..... Petitioner  
Through Mr.Ravi Gupta & Mr.Ruchesh Sinha,  
Advs.  
versus

ASSISSTANT COMMISSINER OF INCOME TAX & ORS.  
..... Respondents  
Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~76

+ W.P.(C) 8899/2021  
VIDHI JAIN ..... Petitioner  
Through Mr.Kanishk Aggarwal, Adv.  
versus

INCOME TAX DEPARTMENT, DELHI & ANR ..... Respondents  
Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv.

\$~77

+ W.P.(C) 8925/2021  
ARCHANA JAIN..... Petitioner  
Through Mr.Kanishk Aggarwal, Adv.

versus

INCOME TAX DEPARTMENT, DELHI & ANR ..... Respondents  
Through Mr.Abhishek Maratha, Sr. SC

\$~78

+ W.P.(C) 8930/2021  
MR. PURRSHOTTAM BHAGGERIA..... Petitioner  
Through Mr.Anirudh Bakhru, Mr.Ayush Puri,  
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 7(1),  
DELHI,..... Respondent  
Through Mr.Zoheb Hossain, Sr. SC with  
Mr.Vipul Agrawal, Mr.Parth Semwal,  
Jr.SC

\$~79

+ W.P.(C) 8936/2021  
INDIAN QUOTATION SYSTEMS P LTD..... Petitioner  
Through Mr.S. Krishnan, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.  
..... Respondent  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**ORDER**

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**24.08.2021**

These hearing have been conducted through video conferencing.

**CM No. 27443/2021 (Exemption) in WP(C) 8806/2021**  
**CM No. 27449/2021 (Exemption) in WP(C) 8810/2021**  
**CM No. 27451/2021 (Exemption) in WP(C) 8811/2021**  
**CM No. 27457/2021 (Exemption) in WP(C) 8816/2021**  
**CM No. 27459/2021 (Exemption) in WP(C) 8818/2021**  
**CM No. 27461/2021 (Exemption) in WP(C) 8819/2021**  
**CM No. 27466/2021 (Exemption) in WP(C) 8822/2021**  
**CM No. 27468/2021 (Exemption) in WP(C) 8823/2021**  
**CM No. 27470/2021 (Exemption) in WP(C) 8824/2021**  
**CM No. 27472/2021 (Exemption) in WP(C) 8825/2021**  
**CM No. 27474/2021 (Exemption) in WP(C) 8827/2021**  
**CM No. 27476/2021 (Exemption) in WP(C) 8828/2021**  
**CM No. 27478/2021 (Exemption) in WP(C) 8829/2021**  
**CM No. 27482/2021 (Exemption) in WP(C) 8831/2021**  
**CM No. 27498/2021 (Exemption) in WP(C) 8836/2021**  
**CM No. 27503/2021 (Exemption) in WP(C) 8838/2021**  
**CM No. 27519/2021 (Exemption) in WP(C) 8846/2021**  
**CM No. 27521/2021 (Exemption) in WP(C) 8847/2021**  
**CM No. 27524/2021 (Exemption) in WP(C) 8849/2021**  
**CM No. 27526/2021 (Exemption) in WP(C) 8850/2021**  
**CM No. 27528/2021 (Exemption) in WP(C) 8851/2021**  
**CM No. 27530 /2021 (Exemption) in WP(C) 8852/2021**  
**CM No. 27532/2021 (Exemption) in WP(C) 8854/2021**  
**CM No. 27534/2021 (Exemption) in WP(C) 8855/2021**  
**CM No. 27536/2021 (Exemption) in WP(C) 8856/2021**  
**CM No. 27538/2021 (Exemption) in WP(C) 8857/2021**  
**CM Nos. 27543-44/2021 (Exemption) in WP(C) 8860/2021**  
**CM No. 27587/2021 (Exemption) in WP(C) 8880/2021**  
**CM No. 27589 /2021 (Exemption) in WP(C) 8881/2021**  
**CM No. 27626/2021 (Exemption) in WP(C) 8889/2021**  
**CM No. 27629/2021 (Exemption) in WP(C) 8890/2021**  
**CM No. 27631/2021 (Exemption) in WP(C) 8891/2021**  
**CM No. 27656/2021 (Exemption) in WP(C) 8899/2021**  
**CM No. 27772/2021 (Exemption) in WP(C) 8925/2021**

**CM Nos.27782-83 /2021 (Exemption) in WP(C) 8930/2021**  
**CM No. 27798/2021 (Exemption) in WP(C) 8936/2021**

Allowed, subject to all just exceptions.

Accordingly, applications stand disposed of.

**WP(C) 8806/2021 & CM No. 27442/2021**  
**WP(C) 8810/2021 & CM No. 27448/2021**  
**WP(C) 8811/2021 & CM No. 27450/2021**  
**WP(C) 8813/2021 & CM No. 27454/2021**  
**WP(C) 8816/2021 & CM No. 27456/2021**  
**WP(C) 8818/2021 & CM No. 27458/2021**  
**WP(C) 8819/2021 & CM No. 27460/2021**  
**WP(C) 8822/2021 & CM No. 27465/2021**  
**WP(C) 8823/2021 & CM No. 27467/2021**  
**WP(C) 8824/2021 & CM No. 27469/2021**  
**WP(C) 8825/2021 & CM No. 27471/2021**  
**WP(C) 8827/2021 & CM No. 27473/2021**  
**WP(C) 8828/2021 & CM No. 27475/2021**  
**WP(C) 8829/2021 & CM No. 27477/2021**  
**WP(C) 8831/2021 & CM No. 27481/2021**  
**WP(C) 8836/2021 & CM No. 27497/2021**  
**WP(C) 8838/2021 & CM No. 27502/2021**  
**WP(C) 8846/2021 & CM No. 27518/2021**  
**WP(C) 8847/2021 & CM No. 27520/2021**  
**WP(C) 8849/2021 & CM No. 27523/2021**  
**WP(C) 8850/2021 & CM No. 27525/2021**  
**WP(C) 8851/2021 & CM No. 27527/2021**  
**WP(C) 8852/2021 & CM No. 27529/2021**  
**WP(C) 8854/2021 & CM No. 27531/2021**  
**WP(C) 8855/2021 & CM No. 27533/2021**  
**WP(C) 8856/2021 & CM No. 27535/2021**  
**WP(C) 8857/2021 & CM No. 27537/2021**  
**WP(C) 8860/2021 & CM No. 27542/2021**  
**WP(C) 8880/2021 & CM No. 27586/2021**  
**WP(C) 8881/2021 & CM No. 27588/2021**  
**WP(C) 8889/2021 & CM No. 27625/2021**

**WP(C) 8890/2021 & CM No. 27628/2021**

**WP(C) 8891/2021 & CM No. 27630/2021**

**WP(C) 8899/2021 & CM No. 27655/2021**

**WP(C) 8925/2021 & CM No. 27771/2021**

**WP(C) 8930/2021 & CM No. 27781/2021**

**WP(C) 8936/2021 & CM No. 27797/2021**

1. On 13<sup>th</sup> July, 2021, this Court in similar writ petitions being W.P.(C) Nos.6442/2021, 6443/2021 and 6451/2021 had issued notices and granted stay of the impugned notices. The relevant portion of the order passed in W.P.(C) Nos.6442/2021, 6443/021 and 6451/2021 is reproduced hereinbelow:-

*“.....Learned counsel for the petitioners states that the impugned notices are invalid in the eyes of law and void from inception as they were issued without following the process of issuance of prior notice under section 148A of the Act. He submits that the impugned notices are invalid as they have been issued under the pre-amended provisions of the Act, which were no longer in force on the date of the impugned notices. He emphasises that the amendments are applicable to all the notices issued under Section 148 of the Act post 01<sup>st</sup> April, 2021.*

*Learned counsel for the petitioners states that the impugned notifications issued by the Respondent-2 are ultra vires the Act insofar as they contain the ‘explanation’ clarifying that the pre-amended Sections 148, 149 and 151 of the Act shall govern the issue of notice under Section 148 post 01<sup>st</sup> April, 2021. According to him, Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 authorizes the Central Government to only extend the time limits and nothing more.*

*He further states that the respondents cannot indirectly extend the operation of the old provisions of the Act beyond 31<sup>st</sup> March, 2021 in the guise of a clarification under delegated legislation.*

*He also relies upon interim stay orders passed by the Bombay High Court as well as by the learned predecessor Division Bench of this Court in Mon Mohan Kohli vs. Assistant Commissioner of Income Tax & Anr., W.P. (C) 6176/2021 dated 07<sup>th</sup> July, 2021.*

*Issue Notice. Mr. Sanjay Kumar, Advocate, Mr. Ajit Sharma, Advocate and Mr. Kunal Sharma, Advocate accept notice on behalf of the respondents in W.P.(C) Nos.6442/2021, 6443/2021 and 6451/2021 respectively.*

*Learned counsel for the respondents state that in the present cases, the time limit for issuing the notices under Section 148 of the Act stood expired and, therefore, any action under Section 148 would have been time barred by virtue of the proviso to Section 149(1) of the Act. They submit that by virtue of introduction of Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, the time limit for taking action under Section 148 has been extended till 30<sup>th</sup> June, 2021. Consequently, according to them, the impugned notifications only provide that as the time limit for issuing notice under Section 148A of the Act has been extended by deemed fiction, the procedure to be followed till 30<sup>th</sup> June, 2021 would be the old procedure mentioned under the Act. In support of their submission, they also rely upon Section 6 of the General Clauses Act, 1897.*

*Having heard learned counsel for the parties, this Court is of the prima facie view that the impugned notification is contrary to settled principle of statutory interpretation, namely, that any action taken post the amendment of a procedural section would have to abide by the new procedures stipulated in the amended Act.*

*Further, this Court is of the prima facie view that by virtue of a notification, which is a delegated legislation, the date for implementation of statutory provision, as stipulated in the Act, cannot be varied or changed.*

*This Court is also of the prima facie opinion that*



*Section 6 of the General Clauses Act, 1897 offers no assistance to the respondents as the new Section 148A demonstrates an intent 'to destroy' the old procedure.*

*Consequently, following the interim orders passed by the learned predecessor Division Bench in Mon Mohan Kohli vs. Assistant Commissioner of Income Tax & Anr., W.P. (C) 6176/2021 dated 07<sup>th</sup> July, 2021 as well as similar interim order passed by the Bombay High Court, this Court directs that there shall be a stay of the operation of the impugned notices dated 09<sup>th</sup> June, 2021, 30<sup>th</sup> June, 2020 and 28<sup>th</sup> June, 2020 passed in W.P. (C) 6442/2021, 6443/2021 and 6451/2021 respectively.*

*Let counter-affidavits be filed within three weeks. Rejoinder Affidavits, if any, be filed before the next date of hearing.*

*List on 28<sup>th</sup> September, 2021."*

2. Consequently, issue notice. Notice is accepted by the counsel for the respondents as mentioned hereinabove. They pray for and are permitted to file their counter-affidavits within three weeks. Rejoinder affidavits, if any, be filed before the next date of hearing.
3. Till further orders, the respondents are restrained from continuing with the reassessment proceedings, in any manner, pursuant to the impugned notices.
4. List along with WP(C) No. 6442/2021 on 28<sup>th</sup> September, 2021.
5. Ms.Kavita Jha, Advocate and Mr.Sunil Agarwal, Advocate are directed to file their short written submissions on behalf of the petitioner(s) and respondent(s) respectively not exceeding five pages each within four weeks along with the judgments that they wish to rely upon.
6. It is made clear that no adjournment shall be granted on the next date of hearing.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**AUGUST 24, 2021/Arya**