

# The Boeing Company vs Deputy Commissioner Of Income Tax ... on 4 August, 2021

**Author: Manmohan**

**Bench: Manmohan, Navin Chawla**

\$~16 to 21, 23 to 43 and 45 to 66

\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7588/2021  
THE BOEING COMPANY

..... Petiti  
Through Ms. Anuradha Dutt, Ms. Sachit  
Ms. Disha Jham, advs

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 1 1 2  
INTERNATIONAL TAXATION NEW DELHI & ORS.

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

\$~17

+ W.P.(C) 7630/2021  
ARUN GUPTA

..... Petiti  
Through Mr Salil Kapoor, Mr.C.A, Anand  
Ms.Ananya Kapoor, Ms Soumya  
Singh, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 49 (1)  
& ANR.

..... Respondents  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~18

+ W.P.(C) 7631/2021  
PERNOD RICARD INDIA PRIVATE LIMITED

..... Pet  
Through Mr.Deepak Chopra, Mr.A  
Anand & Ms.Priya Tandon Advoca

versus

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ASSISTANT COMMISSIONER OF INCOME TAX

..... Re  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv  
\$~19  
+ W.P.(C) 7632/2021  
KANHAIYA LAL SHARMA ..... Petiti  
Through Mr Salil Kapoor, Ms.Ananya Kapoor  
Ms Soumya Singh, Advs.  
versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 13(1)  
DELHI & ANR. .... Respondents  
Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv

\$~20  
+ W.P.(C) 7636/2021  
AGROHA FINVEST PRIVATE LIMITED ..... Petiti  
Through Mr.Saurabh D.Karan Singh, Adv.  
versus

INCOME TAX OFFICER, WARD (1) 1, DELHI ..... Respondent  
Through Mr.Kunal Sharma, Sr. SC with  
Ms.Zehra Khan, Jr. SC and  
Mr.Shubhendu Bhattacharyya, Adv

\$~21  
+ W.P.(C) 7639/2021  
PERNOD RICARD INDIA PRIVATE LIMITED ..... Petiti  
Through Mr.Deepak Chopra, Mr.Anm  
Anand & Ms.Priya Tandon Advocate  
versus

ASSISTANT COMMISSIONER OF INCOME TAX

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.....  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv  
\$~23

+ W.P.(C) 7646/2021 ..... Pe  
HARSH BAVEJA  
Through Mr.Kapil Goel, Mr. Sandeep G  
Adv

versus

INCOME TAX OFFICER WARD 70(1) DELHI AND ANR ..... Respond  
Through Mr.Sunil Agarwal, Sr. St. counsel  
with Mr.Tushar Gupta, Jr.SC

\$~24

+ W.P.(C) 7647/2021 ..... P  
KANTA JAIN  
Through Mr. BK Satija, Mr. Himanshu  
Adv.

versus

THE INCOME TAX OFFICER, & ANR. .... Responde  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~25

+ W.P.(C) 7648/2021 ..... Petiti  
SANDEEP SINGH KHATRA  
Through Mr.P. Roychaudhuri, Advocate

versus

ITO WARD 34 1, DELHI & ANR. .... Responden  
Through Mr.Kunal Sharma, Sr. SC with  
Ms.Zehra Khan, Jr. SC and  
Mr.Shubhendu Bhattacharyya, Adv

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\$~26

+ W.P.(C) 7650/2021 ..... Petition  
INTERLINK FOODS PVT. LTD.  
Through Mr Salil Kapoor, Ms.Ananya Kapoor  
Ms Soumya Singh, Adv..

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10(1)  
& ANR. .... Respondents  
Through Mr.Abhishek Maratha, Sr. SC

\$~27

+ W.P.(C) 7651/2021  
BHAKT MOHAN PUN

..... Petiti  
Through Mr.P.R Rajhans, Mr.Ankur Vats,  
Mr.Vivek Singh, Adv.

versus

OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

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

\$~28

+ W.P.(C) 7654/2021  
AMBIT CONCRETE PVT. LTD.

..... Petiti  
Through Mr.Rohit Jain, Mr. Aniket D.  
Agrawal, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondent  
Through Mr.Zoheb Hossain, Sr. SC with  
Mr.Vipul Agrawal, Mr.Parth Semwal,  
Jr.SC for Revenue.  
Mr.T.P.Singh, Adv. for UOI.

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\$~29

+ W.P.(C) 7655/2021  
KUMAR INDER SALUJA (HUF)

..... Petiti  
Through Mr.K R Manjani. Mr.Tarun Aswani.  
Adv.

versus

INCOME TAX OFFICER WARD 30(1) NEW DELHI

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

\$~30

+ W.P.(C) 7656/2021  
MANEESH MANSINGKA

..... Pet  
Through Mr.Rohit Jain, Mr. Aniket  
Agrawal, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondent

Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Udit  
Sharma, Adv for Revenue.  
Mr.Anil Dabas, Adv. for R-3/UOI.

\$~31

+ W.P.(C) 7658/2021  
AMBIT CONCRETE PVT. LTD.

..... Petitioner

Through Mr.Rohit Jain, Mr. Aniket  
Agrawal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with  
Mr.Vipul Agrawal, Mr.Parth Semwal,

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Jr.SC for Revenue.  
Mr.Virender Pratap Singh Char  
Ms.Shubhra Parashar, Mr.Pushp  
Singh Charak, Mr.Kapil Gaur,  
Mr.Vaishnav Kirti S  
Mr.Shubham Ahuja, Mr.Sanjay S  
Chauhan, Mr.Ram Pal Singh Tom  
Mr.Gyanwardhan Singh, Advs. f  
UOI.

\$~32

+ W.P.(C) 7659/2021  
GPN ASSOCIATES PRIVATE LIMITED

..... Petitioner

Through Mr.Suresh Chandra Sati, Advocate

versus

UNION OF INDIA & ORS.

..... Respondent

Through Mr.B.N.P. Pathak, SCGC for R-  
Ms.Vibhooti Malhotra, Sr. SC  
Mr.Shaliender Singh, Jr. SC,  
Sharma, Adv. for Revenue.

\$~33

+ W.P.(C) 7660/2021  
VIRENDRA JAIN

..... Petitioner

Through Mr.Suresh Chandra Sati, Advocate

versus

UNION OF INDIA & ORS.

Through

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

\$~34

+ W.P.(C) 7661/2021  
AS BUILDPRO LLP

Through

..... Petit  
Mr.Yogesh K Jagia and Mr.Amiy  
Sood Advocates

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versus

INCOME TAX OFFICER, WARD 34(1), NEW DELHI & ANR.

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

\$~35

+ W.P.(C) 7663/2021  
SUSHIL KUMAR AGGARWAL

..... Petition  
Through Mr Salil Kapoor, Mr.C.A, Anand,  
Ms.Ananya Kapoor, Ms Soumya  
Singh, Advs.

versus

INCOME TAX OFFICER, WARD 45(1) & ANR. .... Respondents

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

\$~36

+ W.P.(C) 7664/2021  
INTERGLOBE AVIATION LIMITED

..... Petitione  
Through Mr.Mayank Nagi, Mr.Pulkit Verma,  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10(1)  
DELHI & ANR.

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

\$~37

+ W.P.(C) 7667/2021  
PRITI JAIN

..... Petiti

Through Mr.Suresh Chandra Sati, Advocates

versus

UNION OF INDIA & ORS.

..... Respondents

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Through Ms.Shubhra Parashar and Virendra  
Pratap Singh Charak Advocates  
R-1.  
Mr.Sunil Agarwal, Sr. St. counsel  
with Mr.Tushar Gupta, Jr.SC for  
Revenue

\$~38

+ W.P.(C) 7668/2021  
MAHAVEER CYLINDERS LTD.

..... Petitioner

Through Mr Salil Kapoor, Mr.C.A, Anand,  
Ms.Ananya Kapoor, Ms Soumya  
Singh, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16 (1) &  
ANR.

..... Respondents

Through Mr.Abhishek Maratha, Sr.SC

\$~39

+ W.P.(C) 7675/2021  
SATISH AGRAWAL

..... Petitioner

Through Mr Ved Jain, Ms.Richa Mishra,

versus

INCOME TAX OFFICER, WARD 59-2 & ORS. .... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Uday  
Sharma, Adv for Revenue.  
Mr.Shashank Bajpai, Adv. For UOI.

\$~40

+ W.P.(C) 7676/2021  
INTERLINK FOODS PVT. LTD.

..... Petitioner

Through Mr Salil Kapoor, Ms.Ananya Kapoor  
Ms Soumya Singh, Advs.

versus

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ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10(1)  
& ANR. .... Respondents  
Through Mr.Abhishek Maratha, Sr. SC

\$~41

+ W.P.(C) 7677/2021  
PIUSH GUPTA ..... Petitioners  
Through Mr.Rohit Tiwari & Mr.Shobhi  
Tiwari, Advs.

versus

INCOME TAX OFFICER, WARD 46(1), DELHI & ANR.  
..... Respondents  
Through Ms.Vibhooti Malhotra, Sr. SC with  
Mr.Shaliender Singh, Jr. SC, Mr.Uday  
Sharma, Adv

\$~42

+ W.P.(C) 7678/2021  
SADHNA JAIN ..... Petitioners  
Through Mr.Rohit Tiwari & Mr.Shobhi  
Tiwari, Advs.

versus

INCOME TAX OFFICER WARD 58(3) DELHI & ANR.  
..... Respondents  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~43

+ W.P.(C) 7679/2021  
KAMAL KATHURIA ..... Petitioners  
Through Mr.Rohit Tiwari & Mr.Shobhi  
Tiwari, Advs

Versus Mr.Abhishek Maratha, Sr.SC

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DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 13(1)



DELHI & ANR.

..... Respondents

Through

\$~45

+ W.P.(C) 7685/2021

ABHIPRA CAPITAL LIMITED

..... Petitioners

Through Dr.Rakesh Gupta, Mr.CA Somil  
Agarwal, Ms.Tani Malik, Advs.

versus

ASST. COMMISSIONER OF INCOME TAX & ORS.

..... Respondent

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha  
Kadian, Jr.SC

\$~46

+ W.P.(C) 7686/2021

AVERY DENNISON (INDIA) PRIVATE LIMITED

..... Petitioner

Through Mr.Vishal Kalra, Mr.S S Tomar Advs.

versus

THE ASSISTANT COMMISSIONER INCOME TAX & ORS.

..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha  
Kadian, Jr.SC

\$~47

+ W.P.(C) 7687/2021

VISUAL TECHNOLOGIES INDIA PVT. LTD.

..... Petitioner

Through Mr.P. Roychaudhuri, Advocate

versus

DCIT, CIRCLE 25 1, DELHI & ORS.

..... Respondents

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

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\$~48

+ W.P.(C) 7688/2021

RITU MADAN

..... Petitioner

Through Mr.Ashish Middha & Mr.Purav  
Middha, Advs.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. .... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

\$~49

+ W.P.(C) 7691/2021  
MOULDCRAFT (INDIA) PRIVATE LIMITED ..... Petitioners  
Through Mr.Gaurav Jain, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16(1) &  
ANR. .... Respondents

Through Mr.Abhishek Maratha,Sr. SC

\$~50

+ W.P.(C) 7693/2021  
INTERLINK FOODS PVT. LTD. .... Petitioners  
Through Mr Salil Kapoor, Ms.Ananya Kapoor  
Ms Soumya Singh, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10(1)  
& ANR. .... Respondents

Through Mr.Abhishek Maratha, Sr. SC

\$~51

+ W.P.(C) 7694/2021  
SUNNY AGGARWAL ..... Petitioners  
Through Mr Salil Kapoor, Mr.C.A, Ana  
Ms.Ananya Kapoor, Ms Soumya  
Singh, Adv.

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versus

INCOME TAX OFFICER, WARD 45(1) & ANR. .... Respondents  
Through Mr.Sunil Agarwal, Sr. St. counsel  
with Mr.Tushar Gupta, Jr.SC

\$~52

+ W.P.(C) 7695/2021  
THE BOEING SINGAPORE TRAINING AND FLIGHT SERVICES  
PTE LTD ..... Petitioners  
Through Ms.Anuradha Dutt, Ms. Sachit Jol  
Ms.Disha Jham, Adv

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 1 1 2

INTERNATIONAL TAXATION NEW DELHI & ANR.

..... Respondent

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

\$~53

+ W.P.(C) 7696/2021

BHAGWAN SAHAI SHARMA

..... Petiti

Through Mr Salil Kapoor, Ms.Ananya Kapoor  
Ms Soumya Singh, Advs.

versus

1. DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 13

1 & ANR.

..... Respondents

Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~54

+ W.P.(C) 7697/2021

SONAM GUPTA

..... Petit

Through Mr.Kapil Goel, Mr.Sandeep Goel  
Advs.

versus

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INCOME TAX OFFICER WARD 43(6) DELHI AND ANR.

..... Responde

Through Mr.Ruchir Bhatia, Sr. SC

\$~55

+ W.P.(C) 7698/2021

BHAKT MOHAN PUN

..... Peti

Through Mr.P.R Rajhans, Mr.Ankur Vats,  
Mr.Vivek Singh, Advs.

versus

OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

..... Respondent

Through Mr.Ruchir Bhatia, Sr. SC

\$~56

+ W.P.(C) 7699/2021

PERNOD RICARD INDIA PRIVATE LIMITED ..... Petitioner

Through Mr.Deepak Chopra, Mr.Anmol  
Anand & Ms.Priya Tandon Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-31,  
NEW DELHI ..... Respondent

Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~57

+ W.P.(C) 7730/2021  
PANKAJ GOEL

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

versus

INCOME TAX OFFICER, WARD 30-5 AND ORS & ORS.

..... Respondents  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv for

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Revenue.  
Mr.Chiranjiv Kumar,Adv. for R-

\$~58

+ W.P.(C) 7731/2021  
DINESH KUMAR GUPTA

..... Petitioner  
Through Mr.Sunil K. Mukhi, Mr.Ishan Ga  
and T. S. Nerwal, Adv.

versus

THE INCOME TAX OFFICER, & ORS. .... Respondent

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

\$~59

+ W.P.(C) 7732/2021  
PRAVEEN JAIN HUF

..... Petitioner  
Through Mr.Rohit Tiwari & Mr.Shobhit  
Tiwari, Adv

versus

INCOME TAX OFFICER, WARD 58 (3), DELHI & ANR.

..... Respondent  
Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~60

+ W.P.(C) 7733/2021  
PERFECT SYNERGY ADVISORY SERVICES PRIVATE  
LIMITED

..... Petitioner

Through Mr Ved Jain, Ms.Richa Mishra,Adv

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19-1  
& ORS.

..... Respondents

Through Mr.Sunil Agarwal, Sr. St. counsel  
with Mr.Tushar Gupta, Jr.SC for R-1.  
Mr.Jitesh Vikram Srivastava, SPC,

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Mr. Prajesh Vikram Srivastav  
Adv.for UOI.

\$~61

+ W.P.(C) 7734/2021  
KANAL GUPTA

..... Pet

Through Mr.Amol Sinha, Mr.Ashvini Kum  
Mr.Rahul kochar, Adv.

versus

INCOME TAX OFFICER, WARD 28(1), DELHI & ANR.

..... Responden

Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~62

+ W.P.(C) 7735/2021  
AMBA SHAKTI STEELS LIMITED

..... Petition

Through Mr Ved Jain, Ms.Richa Mishra, Ad

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1-1 &  
ORS.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with  
Mr.Vipul Agrawal, Mr.Parth Semwal,  
Jr.SC for R-1.  
Mr.Jivesh Kr.Tiwari, SPC for R-4.

\$~63

+ W.P.(C) 7736/2021  
PRAMOD KUMAR GUPTA (HUF)

..... Petitio

Through Mr.Amol Sinha, Mr.Ashvini Kumar,  
Mr.Rahul Kochar, Adv.

versus

INCOME TAX OFFICER, WARD 28(1), DELHI & ANR.

..... Respondents

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Through Mr.Ajit Sharma, Sr.SC with  
Mr.Anant Ram Mishra, Adv

\$~64

+ W.P.(C) 7737/2021  
SATISH BANSAL

..... Pe

Through Mr Ved Jain, Ms.Richa Mishra

versus

DEPUTY COMMISSIONER OF INCOME TAX , CIRCLE 16-1 &  
ORS.

..... Responden

Through Mr.Abhishek Maratha, Sr.SC for  
Revenue.

Mr.Kirtiman Singh, CGSC for R-4.

\$~65

+ W.P.(C) 7738/2021  
AMARJEET KAUR

..... Peti

Through Mr. Deepak Kapoor, Mr. Saura  
Soni and Ms. Mannat Singh, A

versus

UNION OF INDIA THROUGH SECRETARY, DEPARTMENT OF  
REVENUE MINISTRY OF FINANCE, GOVT. OF INDIA & ORS.

..... Respon

Through Mr. Gigi C George, CGSC for UOI.  
Ms.Vibhooti Malhotra, Sr. SC wit  
Mr.Shaliender Singh, Jr. SC, Mr.  
Sharma, Adv for Revenue

\$~66

+ W.P.(C) 7754/2021  
SAMPARK INDUSTRIES LIMITED

..... Petition

Through Mr.Akarsh Garg,Mr.Parth Dava,Adv

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2)  
DELHI AND ANR

..... Respondents

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

CORAM:  
HON'BLE MR. JUSTICE MANMOHAN  
HON'BLE MR. JUSTICE NAVIN CHAWLA  
ORDER

% 04.08.2021 These hearing have been conducted through video conferencing.

CM No. 23736/2021 (Exemption) in WP(C) 7588/2021 CM No.23885 /2021 (Exemption) in WP(C) 7630/2021 CM No. 23887/2021 (Exemption) in WP(C) 7631/2021 CM No. 23889/2021 (Exemption) in WP(C) 7632/2021 CM Nos. 23896-97/2021 (Exemption) in WP(C) 7636/2021 CM No. 23903/2021 (Exemption) in WP(C) 7639/2021 CM Nos. 23922-24/2021 (Exemption) in WP(C) 7647/2021 CM No. 23924/2021 (Exemption) in WP(C) 7648/2021 CM No. 23928/2021 (Exemption) in WP(C) 7650/2021 CM No. 23930/2021 (Exemption) in WP(C) 7651/2021 CM No. 23936/2021 (Exemption) in WP(C) 7654/2021 CM No. 23939/2021 (Exemption) in WP(C) 7656/2021 CM No. 23941/2021 (Exemption) in WP(C) 7658/2021 CM No. 23947/2021 (Exemption) in WP(C) 7663/2021 CM No. 23953/2021 (Exemption) in WP(C) 7668/2021 CM No. 23966/2021 (Exemption) in WP(C) 7675/2021 CM No. 23970/2021 (Exemption) in WP(C) 7676/2021 CM Nos.23973-74 /2021 (Exemption) in WP(C) 7677/2021 CM Nos.23978-79 /2021 (Exemption) in WP(C) 7678/2021 CM Nos. 23982-83/2021 (Exemption) in WP(C) 7679/2021 CM No. 23996/2021 (Exemption) in WP(C) 7685/2021 CM No. 23999/2021 (Exemption) in WP(C) 7687/2021 CM No. 24006/2021 (Exemption) in WP(C) 7691/2021 CM No. 24009/2021 (Exemption) in WP(C) 7693/2021 CM No. 24011/2021 (Exemption) in WP(C) 7694/2021 CM No. 24013/2021 (Exemption) in WP(C) 7695/2021 CM No. 24015/2021 (Exemption) in WP(C) 7696/2021 CM No. 24018/2021 (Exemption) in WP(C) 7698/2021 CM No. 24020/2021 (Exemption) in WP(C) 7699/2021 CM No. 24122/2021 (Exemption) in WP(C) 7730/2021 CM No. 24124/2021 (Exemption) in WP(C) 7731/2021 CM Nos.24126-27/2021 (Exemption) in WP(C) 7732/2021 CM No. 24129/2021 (Exemption) in WP(C) 7733/2021 CM No. 24131/2021 (Exemption) in WP(C) 7734/2021 CM No. 24133/2021 (Exemption) in WP(C) 7735/2021 CM No. 24135/2021 (Exemption) in WP(C) 7736/2021 CM No. 24137/2021 (Exemption) in WP(C) 7737/2021 CM Nos.24139/21, 24223/2021 /2021 (Exemption) in WP(C) 7738/2021 CM No. 24213/2021 (Exemption) in WP(C) 7754/2021 Allowed, subject to all just exceptions. Accordingly, applications stand disposed of. WP(C) 7588 /2021 & CM No. 23735/2021 WP(C) 7630/2021 & CM No. 23884/2021 WP(C) 7631/2021 & CM No. 23886/2021 WP(C) 7632/2021 & CM No. 23888/2021 WP(C) 7636/2021 & CM No. 23895/2021 WP(C) 7639/2021 & CM No. 23902/2021 WP(C) 7646/2021 & CM No. 23920/2021 WP(C) 7647/2021 & CM No. 23921/2021 WP(C) 7648/2021 & CM No. 23923/2021 WP(C) 7650/2021 & CM No. 23927/2021 WP(C) 7651/2021 & CM No. 23939/2021 WP(C) 7654/2021 & CM No. 23935/2021 WP(C) 7655/2021 & CM No. 23937/2021 WP(C) 7656/2021 & CM No. 23938/2021 WP(C) 7658/2021 & CM No. 23940/2021 WP(C) 7659/2021 & CM No. 23942/2021 WP(C) 7660/2021 & CM No. 23943/2021 WP(C) 7661/2021 &

CM No. 23944/2021 WP(C) 7663/2021 & CM No. 23946/2021 WP(C) 7664/2021 & CM No. 23948/2021 WP(C) 7667/2021 & CM No. 23951/2021 WP(C) 7668/2021 & CM No. 23952/2021 WP(C) 7675/2021 & CM No. 23965/2021 WP(C) 7676/2021 & CM No. 23969/2021 WP(C) 7677/2021 & CM No. 23972/2021 WP(C) 7678/2021 & CM No. 23977/2021 WP(C) 7679/2021 & CM No. 23981/2021 WP(C) 7685/2021 & CM No. 23995/2021 WP(C) 7686/2021 & CM No. 23997/2021 WP(C) 7687/2021 & CM No. 23998/2021 WP(C) 7688/2021 & CM No. 24000/2021 WP(C) 7691/2021 & CM No. 24005/2021 WP(C) 7693/2021 & CM No. 24008/2021 WP(C) 7694/2021 & CM No. 24010/2021 WP(C) 7695/2021 & CM No. 24012/2021 WP(C) 7696/2021 & CM No. 24014/2021 WP(C) 7697/2021 & CM No. 24016/2021 WP(C) 7698/2021 & CM No. 24017/2021 WP(C) 7699/2021 & CM No. 24019/2021 WP(C) 7730/2021 & CM No. 24121/2021 WP(C) 7731/2021 & CM No. 24123/2021 WP(C) 7732/2021 & CM No. 24125/2021 WP(C) 7733/2021 & CM No. 24128/2021 WP(C) 7734/2021 & CM No. 24130/2021 WP(C) 7735/2021 & CM No. 24132/2021 WP(C) 7736/2021 & CM No. 24134/2021 WP(C) 7737/2021 & CM No. 24136/2021 WP(C) 7738/2021 & CM No. 24138/2021 WP(C) 7754/2021 & CM No. 24212/2021

1. On 13th 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, 6443/2021 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 01st 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 01st 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 31st 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 07th 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 30th 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 30th 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 07th 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 09th June, 2021, 30th June, 2020 and 28th 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 28th 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 28th September, 2021.
5. Ms.Kavita Jha, Advocate and Mr.Sunil Aggarwal, 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 wishes 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 4, 2021/Arya