



W.P.No.17958 of 2023
and WMP Nos.17108, 17109 and 17110 of 2023

Dr.ANITA SUMANTH,J.

Mr.R.S.Balaji, learned Senior Standing Counsel accepts notice

WEB COPY

for the respondents and seeks some time to obtain instructions and file counters.

2. The following sequence of dates and events arises for consideration of prima facie case in this matter.

(i) The Assessment Year (AY) involved is 2017-18 and the proceedings for re-assessment have been initiated in terms of the Income Tax Act, 1961 (in short 'Act').

(ii) Notice under Section 148 of the Act was issued on 29.04.2021.

(iii) Under Section 153(2) of the Act, the period of limitation expires within 12 months from the end of the year when the notice was issued. Thus the end of the financial year being 31.03.2022, the limitation expires on or before 31.03.2023.

(iv) This view is supported by the fact that the portal of the Income tax Department (placed at page 84 of compilation) also indicates that the time for limitation has expired on 31.03.2023.

(v) The respondent has issued a subsequent notice under Section 148 on 30.05.2022 and appears to be computing limitation based on

the date of this notice.



Dr.ANITA SUMANTH,J.

(vi) The Hon'ble Supreme Court in the case of *Union of India V.*

Ashish Agarwal (444 ITR 1) has clarified categorically that the notice issued under unamended Section 148 shall be taken to be the notice issued under the new regime.

(vii) Hence, in the present case, the relevant notice would, prima facie be that under Section 148 dated 29.04.2021, and the limitation that flows from that date shall be applicable.

3. Interim stay, effective till the next date of hearing.

4. List on 17.07.2023. Counter by then with an advance copy served upon the petitioner.

Sl

19.06.2023

W.P.No.17958 of 2023
and WMP Nos.17108, 17109 and 17110 of 2023