

Time Today Media Network Private Limited Thru. Director Adarsh Singh Kushwah v. Union Of India Thru. Secy. Ministry Of Finance Deptt. Of Income Tax New Delhi And 2 Others

Writ Tax No. 241 Of 2024

Supplied court order; no reported citation stated | 2025-03-27

As an interim measure, the assessing officer was prohibited from passing the final order until further orders. Revenue sought time for a detailed counter-affidavit including SLP details; counsel was to communicate the order forthwith. List after six weeks.

133A | 148A(b) | 148A(d) | 148 | 151A | 144B

Division Bench | Rajan Roy | Om Prakash Shukla

01 FACTS OF THE CASE

Time Today challenged the 21 February 2024 Section 148A(b) notice and 19 March 2024 Section 148A(d) order and Section 148 notice for AY2020-21. It described a post-return survey, sought additional response time and filed a response on 17 March 2024; Revenue disputed the asserted absence of a response to the extension request.

Source: [PDF p.1, factual narrative](#)

02 DISCUSSION BY THE HON'BLE COURT

The petitioner argued that the 29 March 2022 Section 151A notification required faceless initiation even in central-charge cases, citing Abhin Anilkumar Shah. Revenue relied on Talati and Talati LLP and the 12 January 2024 office memorandum. The Bench noted prima facie conflicting authorities and reported Supreme Court challenges, and left jurisdiction for consideration.

Source: [PDF pp.1-2, competing submissions and provisional assessment](#)

03 JUDICIAL DECISION

As an interim measure, the assessing officer was prohibited from passing the final order until further orders. Revenue sought time for a detailed counter-affidavit including SLP details; counsel was to communicate the order forthwith. List after six weeks.

Source: [PDF pp.2-3, interim and listing directions](#)

04 OUTCOME / IN WHOSE FAVOUR

Only finalisation was restrained; notices and reassessment initiation were not quashed.

Source: [PDF p.2, interim direction](#)

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Central-charge jurisdiction remained an open question — For AY 2020-21, Time Today challenged action by the jurisdictional officer under Sections 148A(b), 148A(d) and 148, relying on the 29 March 2022 Section 151A notification. Revenue relied on the central-charge circulars, Talati and Talati LLP and the 12 January 2024 memorandum. The Court identified prima-facie conflicting authorities and a need for consideration, rather than holding either side correct.

The response chronology must not be simplified — The notice dated 21 February was served on 22 February 2024, an extension was sought on 29 February, a response followed on 17 March, and the order and notice issued on 19 March. The claimed absence of an answer to the extension request was disputed by Revenue. This order does not finally resolve that disagreement or decide whether the response opportunity was adequate.

The interim restraint was confined to finalisation — The assessing officer was prohibited from passing the final order until further orders, with counsel directed to communicate the restraint forthwith. The notices and initiation were not quashed and the entire proceeding was not expressly stayed. The phrase until further orders must be preserved rather than replaced by the six-week listing interval.

Reported Supreme Court challenges are not their outcomes — Revenue was to furnish a detailed counter including SLP details and any results. The order therefore does not verify how those proceedings were later decided or establish current law. Its practical use is the specific interim protection and the unresolved issue identified on 27 March 2025; later orders are necessary to establish continuing protection.

Source: [PDF p.1](#); [PDF p.2](#); [PDF p.3](#)

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 3-page original read and all source page images visually inspected; original bytes verified by SHA-256 against the ledger. No PAN is stated. Subsequent treatment and current law have not been cleared.

Open cited source rendition

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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