Usha Gupta v. Income Tax Officer, Ward 11(1) & Anr.

W.P.(C) 12278/2022

2023:DHC:1960-DB; W.P.(C) 12278/2022 | 2023-02-14

2021 reassessment transition: notice bearing 30 June date but evidenced only by 16 July email set aside as time-barred.

Income-tax Act, 1961: 148, 148A

High Court of Delhi | Division Bench | Rajiv Shakdher, J. | Tara Vitasta Ganju, J.

Assessment years: 2013-14

01 FACTS OF THE CASE

For AY 2013-14, Usha Gupta challenged a section 148 notice dated 30 June 2021 but received on 16 July 2021. A section 148A(d) order dated 29 June 2022 followed. The email evidence showed transmission on 16 July 2021 at 12:12 A.M.; Revenue placed no document establishing earlier delivery.

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02 DISCUSSION BY THE HON'BLE COURT

The petitioner relied on Suman Jeet Agarwal and Vinayak Services, contending the notice fell outside the 1 April–30 June 2021 period addressed in Ashish Agarwal. Revenue argued the DIN and printed date established timely system issuance and suggested a technical glitch, but accepted coverage by the Delhi precedents. The Court relied on the actual email timestamp and absence of contrary delivery evidence.

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03 JUDICIAL DECISION

The Court held the notice barred by limitation in the circumstances and contrary to Suman Jeet Agarwal and Vinayak Services. It set aside the impugned section 148 notice and disposed of the writ.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer obtained cancellation of the challenged notice. The operative paragraph does not separately direct a refund, determine escaped income or expressly pronounce on each consequence of the later section 148A(d) order.

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05 EXPERT COMMENTS

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

The evidentiary gap defeats the suggested system explanation — The DIN and printed date were Revenue's evidence of timely issuance, while the only transmission record before the Court bore 16 July at 12:12 A.M. No earlier-delivery document supported the suggested technical glitch. Comparable reliance should identify the actual communication record and any competing system evidence; this order does not establish that a DIN is always irrelevant.

The holding belongs to the 2021 transition dispute — The petitioner's Ashish Agarwal argument addressed notices within 1 April–30 June 2021. The Court resolved this case by the recorded timing and Delhi precedents, with Revenue accepting their coverage. It should not be recast as a universal rule that every notice received after its printed date is invalid, or as independently verified current treatment of transition litigation.

Identify the relief by its operative object — Paragraph 2 records the later section 148A(d) order, but paragraph 7 expressly sets aside the impugned section 148 notice. That distinction matters when explaining what the judgment actually orders. The source supplies no tax calculation, refund direction or new permission to reopen; those consequences cannot be added to the holding.

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SOURCE & VERIFICATION

High Court of Delhi source judgment/order

Complete 3-page source PDF; corrected note based on this document.

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All three original pages read and visually inspected; decision date distinguished from March digital-signature date.

STATUTORY SCOPE

Source-era statutory provisions only; no Income-tax Act, 2025 equivalence asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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