

Alka Agarwal v. Deputy Commissioner of Income Tax Central Circle 28, Delhi & Anr.

W.P.(C) 4254/2026; CM APPL. 20672/2026 and 20673/2026

2026:DHC:2853-DB | W.P.(C) 4254/2026 & CM APPL. 20647/2026 (Del HC, decided 01.04.2026) | 2026-04-01

Reassessment order under section 147 r/w section 143(3) passed on the very same date as the assessee's reply without considering it set aside for violation of natural justice.

Income-tax Act, 1961: sections 143(3), 147 and 148 | Constitution of India: Article 226

High Court of Delhi | 2-judge bench (Division Bench) | Dinesh Mehta, J. | Vinod Kumar, J.

Assessment years: Not specified in order text

Supplemental submission restricted strictly to legal submissions within 1 week

In paragraph 6 on page 2, the Court permitted the petitioner to file additional submissions within one week strictly limited to legal issues, clarifying that no new factual pleas may be added.

01 FACTS OF THE CASE

The petitioner challenged the reassessment order dated 27.02.2026 passed by the Assessing Officer under section 147 read with section 143(3) of the Income-tax Act, 1961. Pursuant to notices issued on 19.01.2026 and 02.02.2026, the petitioner submitted a detailed reply on 27.02.2026 objecting, inter alia, that the reassessment proceedings were barred by limitation in view of the judgment of the Supreme Court in Union of India & Ors. v. Rajeev Bansal (2024 INSC 754). However, the Assessing Officer passed the final assessment order on the very same date (27.02.2026) without taking note of the petitioner's reply.

Source: [Pages 1-2 of 2 \(Paragraphs 1-3\) \(DLHC010128812026_1_2026-04-01.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Counsel for the Revenue stated that because the petitioner's reply was filed on 27.02.2026 — the same day the impugned assessment order was passed — the Assessing Officer appears to have missed the reply. Accepting this explanation, the Division Bench held that because the petitioner's reply and objection regarding limitation under Rajeev Bansal (2024 INSC 754) were not considered at all, the impugned assessment order suffered from a breach of the principles of natural justice and could not be sustained.

Source: [Page 2 of 2 \(Paragraphs 4-5\) \(DLHC010128812026_1_2026-04-01.pdf\)](#)

03 JUDICIAL DECISION

The High Court set aside the impugned assessment order dated 27.02.2026 and directed the Assessing Officer to consider the petitioner's reply dated 27.02.2026 (along with any strict legal submissions filed within one week) and pass a fresh order in accordance with law within 8 weeks.

Source: [Page 2 of 2 \(Paragraphs 5-7\) \(DLHC010128812026_1_2026-04-01.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

Matter remanded; assessment order dated 27.02.2026 set aside with direction to pass a fresh order within 8 weeks.

Source: [Page 2 of 2 \(Paragraphs 5-7\) \(DLHC010128812026_1_2026-04-01.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Where an assessee uploads a substantive reply (including a Rajeev Bansal TOLA limitation objection) on the date of the assessment order and the order fails to advert to it, the High Court will set aside the assessment on natural-justice grounds and require fresh adjudication.

Source: [Full judgment PDF \(2 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(DLHC010128812026_1_2026-04-01.pdf\)](#)

Reviewed from the complete 2-page official High Court judgment PDF (DLHC010128812026_1_2026-04-01.pdf, SHA-256: dfdda148442c40401ec1c3df7ffed68ddocf9af4e899ad7911eb09110efb9c33).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (2 physical pages, 32,475 bytes, SHA-256: dfdda148442c40401ec1c3df7ffed68ddocf9af4e899ad7911eb09110efb9c33). Cloud Google Drive File ID: 1T_jiAKLpiEpDP-_RXdN-kC4AxYvxMO_E (https://drive.google.com/file/d/1T_jiAKLpiEpDP-_RXdN-kC4AxYvxMO_E/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

AI DISCLOSURE

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