Nilesh Amarshibhai Rajapara v. Income Tax Officer, Ward 1, Morbi & Anr.

R/Special Civil Application No. 5373 of 2023

R/Special Civil Application No. 5373 of 2023 (Guj HC, decided 15.09.2025) | 2025-09-15

AY 2015-16 TOLA reassessment notice held invalid following Rajeev Bansal and Deepak Steel.

Income-tax Act,1961: sections 148, 148A(b), 148A(d), 149 | TOLA: section 3(1)

High Court of Gujarat | 2-judge bench (Division Bench) | Bhargav D. Karia, J. | Pranav Trivedi, J.

Assessment years: 2015-16

01 FACTS OF THE CASE

Nilesh Amarshibhai Rajapara challenged reassessment for AY 2015-16. The original section 148 notice was issued on 16 June 2021 relying on TOLA. After Ashish Agarwal, a section 148A(b) notice followed on 19 May 2022. The order describes the ensuing July/August 2022 reassessment process without specifying an individual fresh-notice date.

Source: PDF pp.1–4, paras 2–6

02 DISCUSSION BY THE HON'BLE COURT

The Court applied Rajeev Bansal and Deepak Steel, including Revenue's concession concerning AY 2015-16. It explained that the three-year period ended on 31 March 2019 and the six-year period on 31 March 2022, outside the relevant TOLA completion window. It also followed its decision in Mayurkumar Babubhai Patel.

Source: PDF pp.4–12, paras 7–16

03 JUDICIAL DECISION

The petition was allowed. The impugned section 148 notice for AY 2015-16 was held invalid because it was issued during the purported extended period from 1 April to 30 June 2021 under TOLA.

Source: PDF p.13, paras 17–18

04 OUTCOME / IN WHOSE FAVOUR

Reassessment-notice challenge succeeded on limitation; the order does not adjudicate any alleged escaped-income transaction.

Source: PDF p.13, paras 17–18

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Match the year and the notice chain: The operative reasoning concerns AY 2015-16 and the original 16 June 2021 notice. It cannot be reduced to a rule invalidating every notice issued after 1 April 2021 for every year. A practical comparison must identify the assessment year, original issue date and the statutory extension relied on before invoking this result. (PDF pp.2,5–9)

Conversion did not answer limitation: The later 19 May 2022 section 148A(b) step arose from Ashish Agarwal. Following that procedure did not overcome the limitation conclusion applied through Rajeev Bansal and Deepak Steel. The judgment therefore distinguishes procedural conversion of the earlier notice from the surviving objection to its legal timeliness. (PDF pp.2–9)

Do not borrow dates from quoted cases: The order reproduces Deepak Steel and Mayurkumar passages with their own notice dates. Those dates are not additional notices established against this petitioner. Its operative paragraph invalidates the impugned notice; it does not quantify tax relief, decide the underlying income allegations or supply a separate ruling on sanction merely because sanction appears in the procedural history. (PDF pp.7–13)

Source: PDF pp.2,5–9

SOURCE & VERIFICATION

High Court of Gujarat official judgment PDF - AKHB Cloud Repository (20250915_GJHC240193972023.pdf)

Complete 13-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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