TAX JUDGMENTS / DETAILED REVIEW

Grid Solutions SAS

COURT / TRIBUNAL	Delhi High Court
CASE NUMBER	W.P.(C) 16355/2025 & CM APPL. 66969/2025
DECISION / ASSESSMENT YEAR	2025-11-18 / 2019-20

SUBSEQUENT CASE STATUS

Appeal, review, recall and stay status has not been independently confirmed.

01 Facts and procedural setting

Five-page judgment by V. Kameswar Rao/Vinod Kumar JJ, AY 2019-20. Section 148 notice generated 30 June 2025 at 21:14:46 and signed at 21:16:15; portal sharing occurred 1 July at 00:48 and email at 09:18, after the admitted 30 June deadline.

02 Issues and submissions

Whether internal generation/signing before midnight constituted timely issuance despite dispatch afterward. Revenue instructions acknowledged technical delay; taxpayer relied on Suman Jeet Agarwal, 2022:DHC:3994-DB.

03 Decision and ratio

Paragraphs 4-7 follow the dispatch principle, set aside the 30 June section 148 notice as beyond limitation, dispose of the petition and render the pending application infructuous. The prayers also challenged earlier steps; the operative notice relief should be stated precisely.

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EXPERT APPLICATION / SOURCE CAUTIONS / LATER TREATMENT

04 Expert application

Preserve separate generation, signature, portal-sharing and email dispatch evidence and establish the applicable statutory deadline. Do not collapse issuance into eventual reading/service, or assume every portal delay has identical proof.

05 Qualifications and subsequent decisions

The relevant distinction is between generating or signing a notice and dispatching it within limitation. The judgment date is 18 November 2025; the later PDF signature date is not the date of decision.

Related authority

Pawan Sachdeva v ITO

WP(C) 1328/2026 | 2026-01-30

Distinguishes Suman Jeet Agarwal where a contemporaneous manual email identified the taxpayer/AY despite a wrong attachment. Later viewing or absence of an automatic alert alone did not prove non-issuance. Does not cite or overrule Grid.

Read the decision / official order search

Original judgment

Read the original judgment / order

Read this case review with the original judgment. Application depends on the facts, statutory provisions, assessment year and jurisdiction.

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