<u>Court No. - 2</u>

Case :- WRIT TAX No. - 359 of 2024

Petitioner :- Ravish Rastogi
Respondent :- Union Of India Thru. Secy. Ministry Of Finance New Delhi And 3 Others
Counsel for Petitioner :- Aakash Prasad,Himanshu Singh
Counsel for Respondent :- A.S.G.I.,Kushagra Dikshit

<u>Hon'ble Rajan Roy,J.</u>
<u>Hon'ble Brij Raj Singh,J.</u>

Heard.

List this case on **03.01.2025 as fresh** to enable Sri Neerav Chitravanshi for the Revenue to respond to the question as to how the proceedings under Section 148A(b) initiated prior to 01.09.2024, if at all, would be saved after coming into force of the Finance (No.2) Act, 2024 w.e.f. 01.09.2024 especially in view of reliance placed by petitioner's counsel on sub-Section-(4) of Section 152 of the Income Tax Act, 1961 which has been inserted by the said Finance (No.2) Act, 2024 as it is the contention of petitioner's counsel that only such cases where notice under Section 148 had been issued or an order under clause (d) of sub-Section-148A had been issued prior to the first day of September, 2024 which is the date of coming into force of the Finance (No.2) Act, 2024 , the assessment, reassessment or recomputation in such case shall be governed as per the provisions of Sections 147 to 151, as they stood immediately before the commencement of Finance (No.2) Act, 2024 in view of Section 152, , meaning thereby, if the aforesaid eventualities are not satisfied then the earlier provisions be inoperative and will not apply and any action could be taken only under the substituted or new provisions which have come into effect from 01.09.2024 and as there is specific saving clause in the Finance (No.2) Act, 2024, the contention is that Section 6 of General Clause Act, 1897 will not apply because the intention in the specific saving clause contained under the Finance (No.2) Act, 2024 is different.

Till the next date of listing, the impugned proceedings shall remained deferred.

(Brij Raj Singh,J.) (Rajan Roy,J.)

Order Date :- 19.12.2024/Shanu/-