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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 664/2015 and CM No. 1154/2015

S.K.INDUSTRIES ..... Petitioner

Through: Mr Mukesh Gupta and Mr Keshav Rai

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR...... Respondents

Through: Mr Kamal Sawhney and Mr Shikhar Garg

CORAM:
HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **05.05.2015**

This writ petition is directed against the two notices dated 06.08.2013 and 23.12.2014 issued under Section 143(2) of the Income-tax Act, 1961 (hereinafter referred to as the said Act). This petition relates to the assessment year 2012-13. The end of the financial year in which the return is filed for the relevant assessment year would be 31.03.2013. Consequently, the notice under Section 143(2) of the said Act could have been issued within six months of 31.03.2013 implying thereby that the notices could have been issued on or before 30.09.2013.

While the notice dated 06.08.2013 was issued within time, it was issued by ACIT, Circle 31(1), who admittedly did not have jurisdiction in this matter. Therefore, the said notice dated 06.08.2013 is to be rejected on the ground of want of jurisdiction. Insofar as the notice dated 23.12.2014 is concerned, it was issued by the officer having jurisdiction namely, the ACIT, Circle 50(1) but that has been issued much beyond the period of limitation which expired on 30.09.2013. Therefore, the notice dated 23.12.2014 is barred by time.

As such both the notices are liable to be quashed. It is ordered accordingly. The writ petition stands allowed.

BADAR DURREZ AHMED, J

MAY 05, 2015 **SANJEEV SACHDEVA, J**
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