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

\+ W.P.(C) 4593/2024 & CM APPL. 18817/2024 (stay)

PUSHPAK LAKHANI ..... Petitioner

Through: Mr. Tarun Gulati, Sr.Adv. with Mr. Sumit K. Batra, Mr. Manish Khurana and Ms. Priyanka Jindal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 17(1), DELHI ..... Respondent

Through: Mr. Vipul Agrawal, Sr.SC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **28.03.2024**

CM APPL. 18818/2024 (Ex.)

1. Allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 4593/2024 & CM APPL. 18817/2024 (stay)

3. This writ petition has been preferred seeking the following reliefs:

> "a) issue a writ of Certiorari or writ of mandamus or appropriate writ, direction or order –
>
> i. setting aside and quash the impugned notice bearing DIN No. ITBA/ AST/ S/ 148_1/ 2022-23/ 1050693695(1) dated 13.03.2023 issued by the Respondent under Section 148 of the Income Tax Act, 1961 to the Petitioner for the assessment year 2013-14, and all subsequent proceedings emanating therefrom, as being time barred;
>
> ii. directing the Respondent to not to initiate any proceedings based

on the notice under Section 148 of the Act bearing DIN No. ITBA/ AST/ S/ 148_1/ 2022-23/ 1050693695(1) dated 13.03.2023 for the assessment year 2013-14;

iii. setting aside and quash the impugned notices dated 29.08.2023, 04.08.2023, 20.10.2023 and 09.02.2024 issued under Section 142 (1) of the Income Tax Act, 1961 for the Assessment Year 2013-14 by the Respondent;

iv. setting aside and quash the show cause notice dated 09.03.2024 for the Assessment Year 2013-14 issued by the Respondent pursuant to the aforesaid notice dated 13.03.2023 as the same is barred by the limitation"

4. Bearing in mind the undisputed position which emerges, namely, of the initial notice under Section 148 of the Income Tax Act, 1961 having been issued as far back as on 13 March 2023, we find no ground to entertain this belated challenge.

5. Accordingly, while we dismiss the writ petition, we leave it open to the writ petitioner to raise all contentions at an appropriate stage.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 28, 2024/p