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

\+ W.P.(C) 10250/2024 & CM No.42034/2024

MERA BABA REALITY ASSOCIATES PVT. LTD......Petitioner

Through: Ms. Ananya Kapoor & Mr. Utkarsh Kumar Gupta, Advs.

Versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 29, DELHI & ANR. .....Respondents

Through: Mr. Anurag Ojha, Mr. V.K. Saksena & Ms. Hemlata Rawat, Advs.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **24.10.2024**

1. The petitioner has filed the present petition impugning a notice dated 24.03.2024 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act)* in respect of the assessment year 2013-14.

2. It is the petitioner's case that the said notice is beyond the period of limitation as prescribed under Section 149(1) of the Act.

3. Concededly, the issues involved in the present petition are covered by the decisions of a Coordinate Bench of this Court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Ors.: Neutral Citation No.:2024:DHC:4554-DB*** and ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd.: 2024:DHC:2629-DB***.

4. The petitioner has also annexed a tabular statement drawn up in conformity with the said decisions indicating that the reopening of assessment for the AY 2013-14 is barred by limitation, along with the petition as Annexure P-2. The said tabular statement is reproduced below:

“Relevant Assessment year for initiating proceedings under Section 153A of the Act	Computation of 06 years	Computation of 10 years
2023-24	-	1
2022-23	1	2
2021-22	2	3
2020-21	3	4
2019-20	4	5
2018-19	5	6
2017-18	6	7
2016-17		8
2015-16		9
2014-15		10
Barred by time limitation		
2013-14		11 (beyond terminal point of 10 years)”

5. The learned counsel appearing for the Revenue fairly concurs with the assessee’s contention that the impugned notice for AY 2013-14 is beyond the period as stipulated under Section 149 of the Act.

6. In view of the above, the present petition is allowed and the impugned notice is set aside.

7. Pending applications is also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 24, 2024
‘gsr’

Click here to check corrigendum, if any