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

\+ W.P.(C) 15957/2023 & CM APPL. 64236/2023 (Stay)

M/S HUAWEI TELECOMMUNICATIONS (INDIA) COMPANY PVT. LTD. .....Petitioner

Through: Mr. Kishore Kamal & Ms. Ankita Prakash, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-2, DELHI & ANR. .....Respondents

Through: Mr. Indruj Rai, SSC with Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC & Mr. Anmol Jagga, Advocate.

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

ORDER

% 03.12.2024

1. The petitioner has filed the present petition, *inter-alia*, impugning a notice dated 31.03.2023, issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*), in respect of the assessment year (AY) 2012-13. It is the petitioner’s case that the said notice is beyond the period of limitation. Concededly, the said controversy stands concluded in favour of the petitioner, in view of the decision of a Co-ordinate Bench of this Court in ***Commissioner of Income Tax v. Ojjus Medicare Private Limited: 2024 SCC OnLine Del 4451***.

2. In view of the above, the learned counsel for the petitioner does not press other reliefs, as sought for, in the present petition.

3. Accordingly, the impugned notice dated 31.03.2024 issued under Section 148 of the Act in respect of AY 2012-13 is set aside.

4. The petition is disposed of in the aforesaid terms. Pending application is also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024/*at*

Click here to check corrigendum, if any