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

\+ W.P.(C) 97/2024 CM APPL. 421/2024

WALL ROCK INFRATECH PRIVATE LIMITED

.....Petitioner

Through: Mr Deepak Kapoor, Mr Saurabh Soni, Ms Mannat Singh, Mr Sanjeet Kumar Thakur, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondent

Through: Mr Vipul Aggarwal, SSC, Mr Girban Naushad and Ms Sakshi Shairwal, JSCs.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% **17.12.2024**

1. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 23.02.2023 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) as well as the approval granted under Section 151 of the Act.

2. It is relevant to note that the impugned notice has been issued in respect of the assessment year (AY) 2013-14. According to the petitioner, the said notice is beyond the period of the limitation.

3. Undisputedly, this issue is covered in favour of the petitioner by the earlier decision of the Coordinate Bench of this court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others: Neutral Citation: 2024: DHC:4554-DB*** as well as the decision in

the case of ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC: 2629-DB*** and ***KAD Housing Private Limited v. Deputy Commissioner of Income Tax Central Circle-6, Delhi : Neutral Citation : 2024:DHC:8214-DB.***

4. In terms of the aforesaid decisions, the period of ten years is required to be reckoned from the end of the assessment year, which is relevant to the previous year in which the notice under Section 148 of the Act has been issued.

5. The learned counsel appearing for the Revenue concurs with the aforesaid proposition.

6. In view of the above, the present petition is allowed. The impugned notice is set aside as being barred by limitation.

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

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

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Click here to check corrigendum, if any