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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 13661/2024 & CM APPL. 57255/2024**  
**DESIGNARCH INFRASTRUCTURE PVT. LIMITED**

.....Petitioner

Through: Mr Arvind Kumar and Ms Devina  
Shamra, Advocates.

versus

**DEPUTY COMMISSIONER OF INCOME TAX**

.....Respondent

Through: Mr Anurag Ojha, SSC, Ms Hemlata  
Rawat and Mr V K Saksena, JSCs.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MS. JUSTICE SWARANA KANTA SHARMA**

**ORDER**

**01.10.2024**

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1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 31.08.2024 (hereafter ***the impugned order***) passed under Section 148A(d) of the Income Tax Act, 1961 (hereafter ***the Act***) as well as the notice dated 31.08.2024 (hereafter ***the impugned notice***) issued under Section 148 of the Act for the assessment year (hereafter ***the AY***) 2017-18.
2. It is the petitioner's case that the impugned notice is barred by limitation as the period for limitation is to be reckoned on the basis of the law as prevailing prior to the amendment brought in force in the year 2021.
3. Concededly, this issue is covered by the earlier decision of the Coordinate Bench of this Court in ***Manju Somani v. Income Tax Officer Ward-70(1) & Ors : Neutral Citation : 2024:DHC:5411-DB.***
4. Mr Ojha, the learned counsel appearing on behalf of the respondent submits that the Revenue is proposing to file the appeal before the Supreme



Court against the decision in *Manju Somani v. Income Tax Officer Ward-70(1) & Ors* (supra).

5. However, notwithstanding the aforesaid, since the issue is covered by the earlier decision in *Manju Somani v. Income Tax Officer Ward-70(1) & Ors* (supra), the present petition is allowed. The impugned order and the impugned notice issued in respect of the AY 2017-18 are set aside.

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

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 01, 2024**

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*Click here to check corrigendum, if any*