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

\+ W.P.(C) 13839/2024 & CM No.57960/2024

GUL PROPERTIES PVT LTD .....Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya, Mr. Divyansh Dubey & Mr. Govind Gupta, Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX OSD RANGE 10 DELHI & ORS. .....Respondents

Through: Mr. Siddhartha Sinha, Ms. Dacchita Shahi, Ms. Anuja Pethia, Mr. Nring Chamwibo Zelian & Ms. Anu Priya Nisha Minz, Advs.

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

O R D E R

% **01.10.2024**

CM No.57961/2024 (for exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application is disposed of.

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3. The petitioner has filed the present petition, *inter alia,* impugning a notice dated 24.08.2024 issued under Section 148A(b) of the Income Tax Act, 1961 (hereafter *the Act*) in respect of the Assessment Year 2014-15. The petitioner also impugns the order dated 31.08.2024 under Section 148A(d) of the Act as well as a notice dated 31.08.2024 under Section 148 of the Act.

4. It is the petitioner's contention that the said notices were issued beyond the period of limitation and therefore, the assessment *qua* the Assessment Year 2014-15 cannot now be reopened.

5. Concededly, the issue involved in the present petition is covered by the 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***.

6. In view of the above, the impugned notices dated 24.08.2024 and 31.08.2024 issued under Section 148A(b) and Section 148 of the Act are set aside. The impugned order dated 31.08.2024 under Section 148A(d) of the Act is also set aside.

7. The petition is allowed in the aforesaid terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 01, 2024

'gsr'

Click here to check corrigendum, if any