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

\+ **W.P.(C) 14061/2024 & CM APPL. 58848-49/2024**

HERO CORPORATE SERVICE PRIVATE LIMITED
THROUGH AVP FINANCE AND ACCOUNTS
MR RAKESH KUMAR

.....Petitioner

Through: Mr Ved Jain, Mr Nischay Kantoor, Ms Soniya Dodeja, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 27 DELHI & ORS.

.....Respondents

Through: Counsel. (appearance slip not given)

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

O R D E R

% 07.10.2024

1. Issue notice.

2. The learned counsel for the respondents accept notice.

3. The petitioner has filed the present petition, *inter alia*, impugning a notice dated 07.08.2024 issued by respondent no.1 under Section 148A(b) of the Income Tax Act, 1961 (hereafter *the Act*) as well as the order dated 31.08.2024 (hereafter *the impugned order*) passed under Section 148A(d) of the Act.

4. The petitioner also impugns the consequent notice dated 31.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Act for the assessment year 2016-17. The petitioner submits that the same is beyond

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the period of limitation.

5. Concededly, the issue 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 above, the present petition is allowed. The impugned order and the impugned notice are set aside on the ground being barred by limitation.

7. The petition is disposed of in the aforesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 07, 2024

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Click here to check corrigendum, if any

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