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

\+ W.P.(C) 14075/2024 & CM No.58882/2024

SHASHI RAJ AHUJA .....Petitioner

Through: Dr. Rakesh Gupta, Mr. Somil Agarwal & Mr. Dushyant Agarwal, Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 28 1 DELHI AND ORS .....Respondents

Through: Mr. Gaurav Gupta, Mr. Shivendra Singh & Mr. Yojit Pareek, Advs.

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

O R D E R

% **03.12.2024**

1. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 30.08.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of assessment year 2015-16.

2. It is the petitioner's case that the said notice is beyond the period of limitation. Admittedly, the issue involved in the present petition is covered by the decision of the Coordinate Bench of this Court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Ors.: Neutral Citation No.2024:DHC:4554-DB***.

3. In view of the above, the present petition is allowed and the impugned notice is set aside.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024/'gsr'