$~92

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

\+ W.P.(C) 14122/2024

HOTEL HANS PRIVATE LIMITED .....Petitioner

Through: Mr Salil Kapoor, Mr Sumit Lal Chandani, Ms Ananya Kapoor and Mr Utkarsh Kumar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 10 (1), DELHI .....Respondent

Through: Counsel (appearance not given).

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

ORDER

% **07.10.2024**

CM APPL. 59173/2024(Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 14122/2024 and CM APPL. 59172/2024

3. The petitioner has filed the present petition impugning an order dated 31.08.2024 (hereafter *the impugned order*) passed under Section 148A(b) of the Income Tax Act, 1961 and the consequent notice (hereafter *the impugned notice*) issued under Section 148 of the Act on the same date in respect of the assessment year 2015-16. It is the petitioner’s case that the impugned order and the impugned notice are barred by limitation.

4. Concededly, the aforesaid issue is covered by the decision of this

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 03/07/2025 at 09:08:45

Court in ***Manju Somani v. Income Tax Officer Ward-70(1) & Ors.: 2024:DHC:5411-DB***

5. Accordingly, the petition is allowed. The impugned order and the impugned notice are set aside.

6. The application is also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 07, 2024

RK

Click here to check corrigendum, if any

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 03/07/2025 at 09:08:45