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

\+ W.P.(C) 14158/2024

SUBHASH CHANDER CHACHRA .....Petitioner

Through: Dr. Rakesh Gupta, Mr. Somil Agarwal, Mr. Dushyant Agrawal and Ms. Sonali Maurya, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2) DELHI ORS .....Respondents

Through:

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

ORDER

% **07.10.2024**

CM APPL. 59263/2024

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

2. The application stands disposed of.

W.P.(C) 14158/2024 & CM APPL. 59262/2024

3. Issue notice.

4. The learned counsel appearing for the respondents accepts notice.

5. The petitioner impugns a notice dated 16.08.2024, issued under Section 148A(b) of the Income Tax Act, 1961 (hereafter *the Act*) as well as the order dated 29.08.2024 (hereafter *the impugned order*)passed under Section 148A(d) of the Act. The petitioner also assails the notice dated 29.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Act for the assessment year 2015-2016.

6. It is the case of the petitioner that the impugned notice and the

impugned order were passed beyond the period of limitation, as prescribed for initiating re-assessment proceedings.

7. Undisputedly, the issue involved in the present case is covered by the decision of this Court in ***Manju Somani v. Income Tax Officer Ward-70(1) & Ors: Neutral Citation: 2024:DHC:5411-DB***.

8. In view of the above, the impugned order and the impugned notice are set aside on the ground being barred by limitation.

9. The petition is allowed in the aforesaid terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 07, 2024

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Click here to check corrigendum, if any