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

\+ W.P.(C) 14185/2024 & CM APPL. 59383-84/2024

MAHAVIR FINCON PRIVATE LIMITED

.....Petitioner

Through: Mr Ruchesh Sinha and Ms Monalisa Maity, Advocates.

versus

ACIT CENTRAL CIRCLE-28 DELHI & ANR.

.....Respondents

Through: Mr Shlok Chandra, SSC, Ms Naincy Jain and Ms Madhavi Shukla, JSCs and Mr Sushant Pandey, Advocate.

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

O R D E R

% **08.10.2024**

1. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 30.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) for the initiation of re-assessment proceedings in respect of the assessment year 2017-18.

2. It is the petitioner's case that impugned notice has been issued beyond the prescribed period. The said issue is covered in favour of the assessee by the decision of this Court in ***Manju Somani v. Income Tax Officer Ward-70(1) & Ors : Neutral Citation : 2024:DHC:5411-DB.***

3. The petition is, accordingly, allowed and the impugned notice is set aside.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 08, 2024

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Click here to check corrigendum, if any