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

\+ W.P.(C) 14339/2024 & CM No.60077/2024

OM PRAKASH AGGARWAL .....Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. S. Dodeja, Mr. Divyansh Dubey & Mr. Govind Gupta, Advs.

Versus

ASSISTANT COMMISSION OF INCOME TAX

CIRCLE 10(1) DELHI & 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**

**% 14.10.2024**

1. The petitioner has filed the present petition, *inter alia*, impugning a notice dated 31.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of the assessment year 2016-17.

2. It is the petitioner's case that the impugned notice is beyond the statutory period prescribed under Section 149 of the Act. Concededly, the controversy involved in the present petition 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***.

3. In view of the above, the petition is allowed and the impugned notice is set aside. Consequently, the notice dated 23.08.2024 issued under Section 148A(b) of the Act as well as the order dated 31.08.2024 passed under Section

148A(d) of the Act, are also beyond the period of limitation and the same are, accordingly, set aside. Pending application also stands disposed of.

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 14, 2024**

'gsr'

*Click here to check corrigendum, if any*