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

\+ W.P.(C) 14361/2024

RAVI STEEL AND RENEWABLES PRIVATE LIMITED .....Petitioner

Through: Mr. Somil Agarwal and Mr. Shaurabh, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 15 DELHI ORS .....Respondent

Through: Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh, JSC and Ms. Zehra Khan, JSC

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **20.01.2025**

CM APPL. 3398/2025

1. This is an application seeking rectification of order dated 14.10.2024 as rectified by the order dated 03.12.2024.

2. The learned counsel points out that a typographical error has crept in paragraph no. 10 of the order inasmuch as it mentions the Assessment Year as AY 2015-16 instead of AY 2014-15.

3. Accordingly, paragraph 10 of the order dated 14.10.2024 is rectified to read as under:-

> "10. Concededly, said issue is covered by the earlier decisions of this Court in ***Dinesh Jindal v. Assistant Commissioner of***

Income Tax & Ors.: 2024 SCC OnLine Del 4230 and ***Principal Commissioner of Income Tax- Central-I v. Ojjus Medicare Pvt Ltd.: 2024 SCC OnLine Del 2439***. In terms of the said decisions, the period of ten years is required to be reckoned from the end of the assessment year, which is relevant to the previous year in which the notice under Section 148 of the Act is issued. In the present case, there is no cavil that the AY 2014-15 falls beyond the period of ten years from the date of the issuance of the impugned notice."

4. The application stands disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 20, 2025

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