$~On mentioning

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

\+ W.P.(C) 14380/2024

RAVI STEEL AND RENEWABLES PVT LTD

.....Petitioner

Through: Dr Rakesh Gupta, Mr Somil Agarwal, Mr Dushyant Agarwal, Ms Sonali Maurya, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 15 NEW DELHI AND ORS

.....Respondents

Through: Mr. Debesh Panda, SSC Ms.Zehra Khan, Mr. Vikramaditya Singh, JSCs Ms.Anauntta Shankar, Ms.Yashika Gupta, Advocates.

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

O R D E R

% **03.12.2024**

1. The present petition is taken up on oral mentioning of the learned counsel appearing for the parties. The same was disposed of by an order dated 14.10.2024.

2. The learned counsel appearing for the petitioner states that a typographical error has crept in paragraph 10 of the order dated 14.10.2024. The learned counsel appearing for the respondents concurs to the same. We have also perused the order dated 14.10.2024. There is indeed a typographical error in paragraph 10 of the order dated 14.10.2024. The same is accordingly 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-1 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 2015-16 falls beyond the period of ten years from the date of the issuance of the impugned notice."

3. No further orders are required to be passed.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024

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Click here to check corrigendum, if any