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

\+ W.P.(C) 14389/2024 & CM APPL. 60241-42/2024

CHARVAK TRADING PRIVATE LIMITED

.....Petitioner

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

versus

ACIT CIRCLE-4(2) DELHI & ANR.

.....Respondents

Through: Mr Indruj Singh Rai, SSC, Mr Sanjeev Menon and Mr Rahul Singh, JSCs and Mr Anmol Jagga, Advocate.

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 in respect of the assessment year 2017-18.

2. Concededly, the controversy involved in the present petition is covered by a decision of this Court in ***Manju Somani v. Income Tax Officer Ward-70(1) & Ors : Neutral Citation: 2024:DHC:5411-DB*** wherein it has been held that the notice is beyond the limitation period, as prescribed.

3. Accordingly, the impugned notice is set aside.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 14, 2024

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Click here to check corrigendum, if any