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

\+ W.P.(C) 14396/2024, CM Nos.60320/2024 & 60321/2024

M/S BCL SECURE PREMISES PRIVATE LIMITED.....Petitioner
Through: Ms. Poonam Ahuja & Ms. Monika Ghai, Advs.

Versus

DEPUTY COMMISSIONER OF FUCOME TAX CIRCLE 4(2), DELHI .....Respondent
Through: Mr. Vipul Agrawal, Mr. Gibran Naushad & Ms. Sakashi Shairwal, Advs.

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

O R D E R

% **14.10.2024**

1. Issue notice.

2. The learned counsel appearing for the respondent accepts notice.

3. The petitioner has filed the present petition impugning a notice dated 17.08.2024 (hereafter *the impugned notice*) issued under Section 148A(b) of the Income Tax Act, 1961 in respect of the assessment year (AY) 2017-18. The petitioner also impugns the order dated 31.08.2024 (hereafter *the impugned order*) passed under Section 148A(d) of the Act as well as the notice dated 31.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Act in respect of AY 2017-18.

4. According to the petitioner the impugned notices are barred by limitation as the same have been issued beyond the period specified under Section 149 of the Act. Concededly, the question 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***.

5. In view of the above, the petition is allowed and the impugned notices as well as the impugned order are set aside. Pending applications are also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 14, 2024
'gsr'

Click here to check corrigendum, if any