$~81

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

\+ **<u>W.P.(C) 14601/2024</u>**

JHS SVENDGAARD LABORATORIES LIMITED .....Petitioner
Through: Mr Shubham Gupta, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX,
CENTRAL CIRCLE-31, DELHI .....Respondent
Through: Mr Siddhartha Sinha, Senior Standing Counsel.

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

O R D E R

% **18.10.2024**

CM APPL. 61329/2024(Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 14601/2024 and CM APPL. 61328/2024

3. The petitioner has filed the present petition, *inter alia*, impugning a notice dated 31.08.2024 (hereafter *the impugned notice*) passed under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) for initiation of the re-assessment proceedings in respect of the assessment year (AY) 2017-18.

4. It is the petitioner's case that the impugned notice has been issued beyond the prescribed period.

5. Concededly, the said issue is covered in favour of the assessee by the decision of this Court in ***Manju Somani v. Income Tax Officer Ward-70(1) & Ors : Neutral Citation : 2024:DHC:5411-DB.***

6. The petition is, accordingly, allowed and the impugned notice is set aside.

7. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 18, 2024
RK

Click here to check corrigendum, if any