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

\+ **W.P.(C) 15081/2024 & CM APPL. 63181-82/2024**

JINDAL PROMOTERS PRIVATE LIMITED

.....Petitioner

Through: Ms Ananya Kapoor, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 15

.....Respondent

Through: Mr Vipul Aggarwal, SSC, Mr Girban Naushad and Ms Sakshi Shairwal, JSCs.

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

ORDER

% **25.10.2024**

1. Issue notice. The learned counsel for the Revenue accepts notice.

2. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 06.10.2023 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) for reopening the assessment in respect of the assessment year (AY) 2013-14.

3. It is the petitioner's claim that impugned notice is beyond the period of the limitation as prescribed under Section 149(1) of the Act.

4. The impugned notice indicates that a search under Section 132 of the Act was conducted on Gaur group and its directors on 02.03.2022. It is alleged that during the search operation incriminating material was found, including material relating to the petitioner / assessee. The impugned notice

under Section 148 of the Act has been issued pursuant to the said information.

5. The question whether the said notice is barred by the limitation is concededly covered by the decisions of the Coordinate Bench of this Court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others***[1] as well as in ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd***[2].

6. The learned counsel appearing for the petitioner has also referred to the said decisions and contended that the period of ten years for reopening the reassessment is to be reckoned from the end of the assessment year relevant to the year in which the notice is issued.

7. In the present case, the impugned notice was issued during the financial year (FY) 2023-24 therefore, the period of ten years, in terms of the decisions in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others*** *(supra)* as well as in ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd.*** *(supra),* is required to be reckoned from the end of the AY relevant to the FY 2023-24.

8. The petitioner has furnished a tabular statement to indicate that the impugned notice is barred by limitation. The said tabular statement is reproduced below: -

"Analysis of time-period to issue reassessment notice **Date of recording of satisfaction note – 26.09.2023** **Date of Section 148 notice- 06.10.2023** **This chart is prepared in light of the first proviso to**

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[1] 2024: DHC:4554-DB

[2] 2024:DHC:2629-DB

Section 149 of the Act as amended by Finance Act 2021		
Relevant Assessment year for initiating proceedings under Section 153C of the Act	**Computation of 06 years**	**Without prejudice computation of 10 years**
2024-25	--	1
2023-24	--	2
2022-23	1	3
2021-22	2	4
2020-21	3	5
2019-20	4	6
2018-19	5	7
2017-18	6	8
2016-17	--	9
2015-16	--	10
Barred by the limitation		
2014-15	--	11 (beyond terminal point of 10 years)
2013-14	--	12 (beyond terminal point of 10 years)”

9. The learned counsel appearing for the Revenue does not dispute that the aforesaid issues are covered in favour of the assessee in view of the earlier decisions of this Court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others*** *(supra)* as well as in ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd.*** *(supra)*. He, however, contends that the Revenue has not accepted the said

decisions and intends to avail its remedies in respect of the said decisions.

10. Be that as it may, undisputedly by the decisions in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others*** *(supra)* and ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd.*** *(supra)* are binding on this Bench.

11. In view of the above, the petition is allowed. The impugned notice is set aside. The petitioner has also raised other contentions in the present petition. We clarify that we have not examined any of such contentions on their merits and the impugned notice has been set aside only on the ground that it is barred by limitation.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 25, 2024

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Click here to check corrigendum, if any