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

\+ W.P.(C) 15976/2024 and CM APPL. 67117/2024

RAJESH PROJECTS (INDIA) PVT LTD .....Petitioner

Through: Mr Salil Aggarwal, Sr. Advocate with Mr Madhur Aggarwal, Advocate.

versus

ASSTT. COMMISSIONER OF INCOME TAX CIRCLE 19 (1) NEW DELHI AND ANR. .....Respondents

Through: Mr Ruchir Bhatia with Mr Anant Mann and Mr Abhishek Anand, Advocates.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

<u>O R D E R</u>

% 10.12.2024

1. The petitioner has filed the present petition impugning a notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of assessment year (AY) 2015-16. It is the petitioner's case that the said notice is barred by limitation.

2. The present petition was listed on 05.12.2024 and the order passed on the said date is set out below:

> "1. The petitioner has filed the present petition impugning a notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of assessment year (AY) 2015-16. The petitioner claims that the said notice is beyond the period of limitation and therefore is liable to be set aside.
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> 2. *Prima facie*, the issue is covered in favour of the petitioner by the decisions of this Court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi &***

> ***Others*** Neutral Citation No. 2024:DHC:4554-DB, ***The Pr. Commissioner of Income Tax – Central-1 vs. Ojjas Medicare Pvt. Limited*** Neutral Citation No. 2024:DHC:2629-DB and ***KAD Housing Private Limited vs. Deputy Commissioner of Income Tax Central 6 Delhi*** Neutral Citation No. 2024:DHC:8214-DB."

3. Learned counsel appearing for the Revenue states that he has examined the petitioner's challenge and the impugned notice is barred by limitation. He submits that the said issue is covered in favour of the petitioner by the decisions of this court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others,*** Neutral Citation No. 2024:DHC:4554-DB and ***KAD Housing Private Limited vs. Deputy Commissioner of Income Tax Central 6 Delhi,*** Neutral Citation No. 2024:DHC:8214-DB.

4. In view of the above, the present petition is allowed. The impugned notice issued under Section 148 of the Act is set aside.

5. Pending application shall also stand disposed of.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 10, 2024/tr

Click here to check corrigendum, if any