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

\+ **W.P.(C) 16679/2024 & CM APPL. 70589-90/2024**

ANGELS INFRAHEIGHT PRIVATE LIMITED

.....Petitioner

Through: Mr Ved Jain, Mr Nishay Kantoor, Ms Sonia Dodeja Mr Divyansh, and Mr Govind Gupta, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 15 DELHI & ORS.

.....Respondents

Through: Mr Indruj Singh Rai, SSC, Mr Sanjeev Menon and Mr Rahul Singh, JSCs and Mr Anmol Jagga, Advocate for the Revenue.
Ms Anju Tyagi Adv/SPC for R4

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

O R D E R

% **03.12.2024**

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

2. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 29.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) seeking to reopen the petitioner's assessment in respect of the assessment year (AY) 2015-16.

3. It is the petitioner's case that the impugned notice has been issued beyond the period of the limitation as prescribed under Section 149 of the

Act.

4. Concededly, the issue involved in the present case is covered by the earlier decision of this court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others: Neutral Citation: 2024: DHC:4554-DB*** as well as the decision in the case of ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd: Neutral Citation: 2024:DHC:2629-DB.***

5. In the present case, the impugned notice has been issued during the financial year 2024-25, which is relevant to the AY 2025-26. Therefore, the period of the limitation is required to be computed from the end of AY 2025-26. And, AY 2015-16 is beyond the period of ten years from the end of the AY 2025-26.

6. The impugned notice is, accordingly, set aside as being barred by limitation.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024

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<u>*Click here to check corrigendum, if any*</u>

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

\+ W.P.(C) 16641/2024 & CM APPL. 70397-98/2024
JAY SHIVA EARTHMOVERS AND CONSTRUCTION PRIVATE LIMITED

.....Petitioner

Through: Mr Kapil Goel and Mr Sandeep Goel, Advocates.

versus

INCOME TAX OFFICER WARD 13(3) DELHI

.....Respondent

Through: Mr Gaurav Gupta, SSC, Mr Shivendra Singh and Mr Yojit Pareek, JSCs.

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

O R D E R

% **03.12.2024**

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

2. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 30.08.2024 issued under Section 148 (hereafter *the impugned notice*) of the Income Tax Act, 1961 (hereafter *the Act*) seeking to reopen the petitioner's assessment in respect of the assessment year (AY) 2015-16.

3. It is the petitioner's case that the impugned notice has been issued beyond the period of the limitation as prescribed under Section 149 of the Act.

4. Concededly, the issue involved in the present case is covered by the earlier decision of this court in ***Dinesh Jindal v. Assistant Commissioner of***

Income Tax, Central Circle 20, Delhi & Others: Neutral Citation: 2024: DHC:4554-DB as well as the decision in the case of ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd: Neutral Citation: 2024:DHC:2629-DB.***

8. In the present case, the impugned notice has been issued during the financial year 2024-25, which is relevant to the AY 2025-26. Therefore, the period of the limitation is required to be computed from the end of AY 2025-26. And, AY 2015-16 is beyond the period of ten years from the end of the AY 2025-26.

5. The impugned notice is, accordingly, set aside as being barred by limitation.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024

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Click here to check corrigendum, if any