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

\+ W.P.(C) 16680/2024 CM APPL. 70591/2024

PRITHVEELINK BUILDWELL PVT LTD .....Petitioner

Through: Mr. Somil Agarwal, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 25, DLEHI AND ORS .....Respondent

Through:

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

O R D E R

% **05.12.2024**

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 contention is that the notice is issued beyond the period of limitation.

2. Concededly, the issue is covered in favour of the petitioner by the earlier 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. In view of the above, the present petition is allowed and the impugned notice is set aside.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 05, 2024

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Click here to check corrigendum, if any