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

\+ **W.P.(C) 17148/2024 CM APPL. 72824-25/2024**

PRADEEP KUMAR AGRAWALLA

.....Petitioner

Through: Dr Rakesh Gupta, Mr Somil Aggarwal, Mr Dushyant Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25 DELHI AND ORS

.....Respondents

Through: Mr Shlok Chandra, SSC, Ms Naincy Jain and Ms Madhavi Shukla, JSCs and Mr Sushant Pandey, Advocate.

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

ORDER

% **17.12.2024**

1. The petitioner has filed the present petition, *inter alia,* praying as under:-

> "i. Admit and allow the Writ Petition on merits as this Hon'ble Court has full jurisdiction to hear and decide the same;
> ii. Issue a writ/ order / direction of certiorari or any other appropriate writ/direction/order quashing the impugned notice u/s 148 dated 31.03.2024 for AY 2013-14.
> iii. Grant ad-interim ex-parte relief in terms of aforementioned prayers staying the effect and operation of the impugned notice u/s 148 dated 31.03.2024 for AY 2013-14 as well as all proceedings initiated pursuant to impugned notice u/s 148 dated 31.03.2024 for AY 2013-14, till the disposal of the present writ petition;"

2. It is the case of the petitioner that impugned notice dated 31.03.2024

under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) for the assessment year (AY) 2013-14 is beyond the period of limitation.

3. Concededly, this issue is covered in favour of the petitioner by the earlier decision of the Coordinate Bench 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 decisions in the cases of ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC: 2629-DB*** and ***KAD Housing Private Limited v. Deputy Commissioner of Income Tax Central Circle-6, Delhi : Neutral Citation : 2024:DHC:8214-DB.***

4. In terms of the aforesaid decisions, the period of ten years is required to be reckoned from the end of the assessment year, which is relevant to the previous year in which the notice under Section 148 of the Act has been issued.

5. The learned counsel appearing for the Revenue concurs with the aforesaid proposition.

6. In view of the above, the present petition is allowed. The impugned notice is 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, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

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Click here to check corrigendum, if any