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

\+ W.P.(C) 17843/2024

MOHIT JAIN .....Petitioner

Through: Mr. Shaantanu Jain, Mr. Deepanshu Jain, Mr. Manish Yadav and Mr. Prateek Chaubey, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 3, DELHI & ANR .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. Abhishek Anand, Advocates for R-1.
Mr. Ankur Gupta and Mr. Rishabh Mishra, Advocates for UOI.

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

O R D E R

% **23.12.2024**

CM APPL. 75919/2024

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 17843/2024 & CM APPL. 75918/2024 (Stay)

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

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

5. The petitioner's case is that the impugned notice has been issued

beyond the period of the limitation.

6. 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*** and ***KAD Housing Private Limited v. Deputy Commissioner of Income Tax Central Circle-6, Delhi : Neutral Citation : 2024:DHC:8214-DB.***

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

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

9. In view of the above, the present petition is allowed. The impugned notice is set aside as being barred by limitation.

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

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 23, 2024/ yrj

Click here to check corrigendum, if any