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

\+ W.P.(C) 473/2025

ADITI INFRABUILD AND SERVICES LIMITED .....Petitioner

Through: Mr. Salil Kapoor, Mr. Sanat Kapoor, Ms. Ananya Kapoor and Mr. Tarun Chanana, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ANR .....Respondents

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

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

O R D E R

% **15.01.2025**

CM APPL. 2213/2025

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 473/2025 & CM APPL. 2212/2025 (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 30.08.2024 (hereafter *the impugned notice*) issued under Section 153C 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 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 assessment year, which is relevant to the previous year in which the notice under Section 153C 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 application also stands disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 15, 2025

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Click here to check corrigendum, if any