$~63, 66, 68, 75 & 76

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

\+ **W.P.(C) 682/2025 and CM Nos.3314/2025 & 3315/2025**

LANDCRAFT DEVELOPERS PRIVATE LIMITED .....Petitioner

Through: Ms Ananya Kapoor, Mr Shivam Yadav and Mr Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE-27, DELHI & ANR. .....Respondents

Through: Mr Shlok Chandra, senior standing counsel with Ms Naincy Jain, and Ms Madhavi Shukla, Advocates.

AND

\+ **W.P.(C) 695/2025 and CM Nos.3335/2025 & 3336/2025**

LANDCRAFT DEVELOPERS PRIVATE LIMITED .....Petitioner

Through: Ms Ananya Kapoor, Mr Shivam Yadav and Mr Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 27, DELHI & ANR. .....Respondents

Through: Mr Shlok Chandra, senior standing counsel with Ms Naincy Jain, and Ms Madhavi Shukla, Advocates.

AND

\+ **W.P.(C) 705/2025 and CM Nos.3352/2025 & 3353/2025**

LANDCRAFT DEVELOPERS PRIVATE LIMITED .....Petitioner

Through: Ms Ananya Kapoor, Mr Shivam Yadav and Mr Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

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CENTRAL CIRCLE-27, DELHI & ANR. .....Respondents

Through: Mr Shlok Chandra, senior standing counsel with Ms Naincy Jain, and Ms Madhavi Shukla, Advocates.

AND

\+ **W.P.(C) 713/2025 and CM Nos. 3526/2025 & 3527/2025**

LANDCRAFT DEVELOPERS PRIVATE LIMITED .....Petitioner

Through: Ms Ananya Kapoor, Mr Shivam Yadav and Mr Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE-27, DELHI & ANR. .....Respondents

Through: Mr Shlok Chandra, senior standing counsel with Ms Naincy Jain, and Ms Madhavi Shukla, Advocates.

AND

\+ **W.P.(C) 719/2025 and CM Nos.3545/2025 & 3546/2025**

LANDCRAFT DEVELOPERS PRIVATE LIMITED .....Petitioner

Through: Ms Ananya Kapoor, Mr Shivam Yadav and Mr Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE-27, DELHI & ANR. .....Respondents

Through: Mr Shlok Chandra, senior standing counsel with Ms Naincy Jain, and Ms Madhavi Shukla, Advocates.

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

O R D E R

% **20.01.2025**

1. Issue notice.

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2. The learned counsel appearing for the respondents accepts notice.

3. The petitioner has filed the present petitions impugning notices dated 19.12.2023 issued under Section 153C of the Income Tax Act, 1961 (hereafter *the* Act) seeking reopening of the assessments in respect of assessment years (AYs) 2010-11 to 2014-15.

4. It is the petitioner's case that the said notices have been issued beyond the period of limitation.

5. The petitioner has also set out a tabular statement indicating the period, which could be covered under Section 153C of the Act. The said tabular statement is reproduced below:

"**Date of 153C Notice**: 19.12.2023 **Date of satisfaction note recorded by the JAO**: 08.11.2023 i.e., AY 2024-25 Therefore, The date of satisfaction note recorded by JAO is the date of handing over of the documents.		Remarks, if any
AY	**No. of Years**	
2024-25	1.	
2023-24	2.	
2022-23	3.	
2021-22	4.	
2020-21	5.	
2019-20	6/	
2018-19	7.	
2017-18	8.	
2016-17	9.	
2015-16	10.	
2014-15	**Time barred**	**Beyond 10 years**"
2013-14	**Time barred**	
2012-13	**Time barred**	
2011-12	**Time barred**	
2010-11	**Time barred**	

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6. Concededly, the issue involved in the present petitions are covered by the decision of this court in ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC: 2629-DB.***

7. The learned counsel also concurs with the tabular statement as set out above.

8. In view of the above, these petitions are allowed and the impugned notices are set aside.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 20, 2025
RK

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