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

\+ W.P.(C) 1096/2025 & CM APPL. 5413/2025

AGILE CONSTRUCTION LLP .....Petitioner

Through: Mr. Arvind Kumar, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Manu, JSC

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

O R D E R

% **29.01.2025**

1. Issue notice. The learned counsel for the respondent accepts notice.

2. The petitioner has filed the present petition, *inter alia*, impugning the notice dated 06.02.2024 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) 2013-14.

3. The petitioner's case is that the impugned notice has been issued beyond the period of the limitation.

4. The petitioner has set out a tabular statement indicating the aforesaid, which is reproduced below:-

A.Y. 2024-25	1st Year
A.Y. 2023-24	2nd Year
A.Y. 2022-23	3rd Year
A.Y. 2021-22	4th Year

A.Y. 2020-21	5th Year
A.Y. 2019-20	6th Year
A.Y. 2018-19	7th Year
A.Y. 2017-18	8th Year
A.Y. 2016-17	9th Year
A.Y. 2015-16	**10th Year**
A.Y. 2014-15	11th Year
A.Y. 2013-14	**12th Year (beyond terminal point of 10 years)**

5. 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.***

6. 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.

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

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

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

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

JANUARY 29, 2025/j