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

\+ W.P.(C) 4504/2024

SUMIT GUPTA

.....Petitioner

Through: Mr. Nitin Kanwar, Ms. Parul Kanwar, Mr. Rajiv Kumar, Mr. Dushyant Kumar, Mr. Shivam Jain, Mr. Jiterndra Kumar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, Mr. P. Gupta, JSCs
Mr. Sourabh Gupta, SPC for R-2

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 22.08.2025

W.P.(C) 4504/2024, CM APPL. 18414/2024

1. This petition has been filed by the petitioner with the following prayers:

> *"1) It is therefore, prays that this Hon'ble Court may kindly be pleased to:-Issue a writ of PROHIBITION or any other appropriate writ, order or direction quashing the Impugned Notice u/s 148 dated 30.03.2023 and Consequential proceedings;*
> *2) Issue a writ of PROHIBITION or any other appropriate writ, order or direction for staying the ongoing consequential reassessment proceedings u/s 147"*

2. The petition concerns the Assessment Year(AY)-2013-14. The

submission is that the notice dated 30.03.2023 under Section 148 of the Income Tax Act, 1961, is beyond the period of limitation as prescribed under Section 149, 149(1) read with Section 153(A), fourth proviso and also the judgment of this Court in the case of ***Principal Commissioner of Income Tax-Central-1 v. Ojjus Medicare Pvt. Ltd. : 2024 SCC OnLine Del 2439***.

3. In support of his submission, he has drawn our attention to page 44 of the petition which is a chart depicting that the search having been conducted on 07.10.2022, AY being 2023-24, which we reproduce as under :

> *"For the search conducted on 07/10/2022 the Assessment Year will be 2023-24. Thus ten years from the End of Assessment Year, relevant to previous year in which search is conducted, will be:*

No.	*Assessment Year*
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"*

4. The learned counsel for the respondent Revenue does not seriously contest the submission made by Mr. Kanwar about the applicability of the judgment in the case of ***Principal Commissioner of Income Tax-Central-1 v. Ojjus Medicare Pvt. Ltd.*** (supra).

5. If that be so, the prayer as sought by the petitioner is liable to be granted. We accordingly set aside the notice dated 30.03.2023 and also consequential re-assessment proceedings and any order passed thereof.

6. The petition is disposed of as allowed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 22, 2025

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