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

\+ W.P.(C) 3983/2025 CM APPL. 18511/2025 CM APPL. 18512/2025 CM APPL. 39554/2025

NEERAJ BHARADWAJ .....Petitioner

Through: Mr. Sachit Jolly, Senior Advocate with Mr. Nilay Gupta, Mr. Abhyudaya Shankar Bajpai, Mr. Sohum Dua and Ms. Mansha Anand, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE INT TAX 1(1)(2) & ANR. .....Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs Ms Anauntta Shankar Ms Ravicha Sharma, and Ms Delphina Shinglai, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **10.07.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 24.06.2024 [**impugned notice**] issued under Section 153C of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2014-15.

2. It is contended on behalf of the Revenue that the impugned notice was issued pursuant to the satisfaction note dated 06.07.2023 recorded by the Assessing Officer [**AO**].

3. In view of the above, it is apparent that the impugned notice has been issued beyond the period of the limitation. The maximum period of ten years for which the assessments could be reopened are required to be computed

from the end of the assessment year relevant to the Financial Year [**FY**] , in which the satisfaction note is recorded.

4. The petitioner has set out a tabular statement reflecting the block period of ten years that could be possibly be covered by the impugned notice issued under Section 153C read with Section 153A of the Act. The said tabular statement is reproduced below:

Computation of the ten years block period as provided under Section 153C read with Section 153A of the Act	No. of years
AY 2024-25	1
AY 2023-24	2
AY 2022-23	3
AY 2021-22	4
AY 2020-21	5
AY 2019-20	6
AY 2018-19	7
AY 2017-18	8
AY 2016-17	9
AY 2015-16	10

5. Undisputedly, the question whether the impugned notice has been issued beyond the period of limitation is covered by the earlier decision of this Court in ***The Pr. Commissioner of Income Tax-Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation:*** **2024:DHC:2629-DB.**

6. In view of the above, the present petition is allowed. The impugned notice and further proceedings continued thereto is set aside.

7. The petition is allowed in the aforesaid terms. The pending applications are disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 10, 2025/*M*