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

\+ W.P.(C) 7053/2024 & CM APPL. 29425/2024(Stay)

GAURAV HUF .....Petitioner

Through: Mr Paritosh Jain with Mr Divyansh Jain and Mr Abhishek Jain, Advs.

versus

INCOME TAX OFFICER WARD 35(1) DELHI .....Respondent

Through: Mr. Induraj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC, Mr. Gaurav Kumar, Mr. Tanishq Ahuja, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% 23.07.2025

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

> *"A. Issue writ of certiorari or mandamus or any other appropriate writ/directions against the respondent & kindly quash/set aside Notice u/s 148 of the IT Act dated 12.04.2024 issued by the Respondent.*
> *B. Cost of present proceeding may also be awarded in favour of the Petitioner;"*

2. In substance, the challenge in the petition is to the notice dated 12.04.2024 issued under Section 148 of the Income Tax Act, 1961 (**the Act**) and to the order dated 12.02.2024 passed under Section 148A(d) of the Act. One of the grounds of challenge is that the notice is beyond the period of

limitation in terms of Section 149(1)(a) of the Act.

3. The submission of the learned counsel for the petitioner is not contested by the counsel for the respondent (on instructions) in as much as the order was passed by the concerned officer on 22.03.2024 and notice was issued on 12.04.2024 which resulted in a delay of 1/2 days. The learned counsel for the respondent on instructions fairly state that the notice issued was beyond the period of limitation.

4. If that be so, the notice dated 12.04.2024 is set aside. This order shall not preclude the respondents to initiate fresh proceedings in accordance with law.

5. The petition is disposed of. The pending application is also disposed of.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 23, 2025/*tg*