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

\+ W.P.(C) 7701/2024 CM APPL. 32037/2024

VIVEK MISHRA .....Petitioner

Through: Ms. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Ms. Sakshi Srivastava and Mr. Ishan Garg, Advocates.

versus

ACIT, CIR 49(1), DELHI .....Respondent

Through: Mr. Shlok Chandra, Senior Standing Counsel with Ms. Naincy Jain and Mr. Madhuri Shukla, Advocates.

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

<u>O R D E R</u>

% **10.01.2025**

1. The petitioner has filed the present petition inter alia praying as under:

> "Under the aforesaid facts and circumstances of the present case, it is therefore most respectfully prayed that this Hon'ble Court may most graciously be pleased to :-
>
> A. Admit and allow the Writ Petition on merits as this Hon'ble Court has full Jurisdiction to hear and decide the same.
>
> B. Issue a writ/ order/ direction of certiorari or any other appropriate writ/ order/ direction quashing the impugned notice U/s 148 of the Income Tax Act,1961 dated 26.03.2024 as well as all proceedings initiated pursuant to impugned notice U/s 148 dated 26.03.2024 for AY 2013-14.
>
> C. Grant ad-interim ex-parte relief in tenns of afore mentioned prayers staying the effect and operation of the impugned notice U/s 148 dated 26.03.2024 for AY 2013-14, till the disposal of the present writ petition;
>
> D. Issue any other writ, order or direction as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case in

favour of the petitioner."

2. The learned counsel appearing for the Revenue states that the issue involved is covered in favour of the petitioner 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*** and the assessment year (AY) 2013-14 is beyond the period of ten years, the assessments of which can be re-opened.
3. The petitioner has also set out a tabular statement indicating the AYs that would possibly be covered within the period of limitation and notice under Section 153C of the Act. The said tabular statement as set out in the statement is reproduced below:

Computation of the ten-year 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
AY 2014-15	**Barred by limitation**
AY 2013-14	**Barred by limitation**

4. Learned counsel appearing for Revenue concurs with the aforesaid tabular statement

5. Accordingly, the present petition is allowed and the impugned notice issued under Section 148 of the Act and the further proceedings pursuant to the said notice are set aside.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 10, 2025
Yrj/Aj

Click here to check corrigendum, if any