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

\+ W.P.(C) 7193/2025 & CM APPL. 32384/2025

ALLIED NIPPON PRIVATE LIMITED .....Petitioner

Through: Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Shivam Yadav, Mr. Utkarsa Gupta for Mr. Salil Kapoor, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1) DELHI & ORS. .....Respondents

Through: Mr. Vipul Agrawal, SSC with Ms. Sakashi Shairwal, JSC, Mr. Akshat Singh, JSCs & Mr. Gaoraang Ranjan, Advocate.

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

O R D E R

% 28.05.2025

1. Issue notice. The learned counsel appearing for the Revenue accepts notice.

2. The petitioner has filed the present petition impugning a notice dated 29.07.2022 issued under Section 148 of the Income Tax Act, 1961 [**the Act**] and the assessment order dated 30.05.2023 passed pursuant to the said notice. It is the petitioner's case that the notice was issued beyond the period prescribed for limitation and, therefore, is liable to be struck down. Consequently, all further proceedings impugning the assessment order are also liable to be set aside.

3. *Prima facie*, the petitioner's challenge is merited and is covered by the decision of this Court in ***Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr.: Neutral Citation No.2025: DHC:547-DB***. However, the learned counsel for the Revenue points out that the petitioner has already preferred an appeal before the Commissioner of Income Tax (Appeals) [**CIT (A)**] which is pending.

4. In the peculiar facts of the case, we consider it apposite to dispose of the present petition with liberty to the petitioner to raise the objection regarding the notice dated 29.07.2022 before the learned CIT(A). It is directed that if any such application is filed within a period of two weeks from date, the learned CIT(A) shall consider the same as expeditiously as possible and, in any event, within a period of eight weeks from the date, the application is filed.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 28, 2025/ *'A'*

Click here to check corrigendum, if any