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

\+ W.P.(C) 10848/2024 CM APPL. 44656/2024

ANUJ AGARWAL .....Petitioner

Through: Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. U. K. Gupta and Mr. Tarun, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 4, NEW DELHI & ANR. .....Respondents

Through: Mr. Sunil Agarwal, SSC, Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs and Mr. Utkarsh Tiwari, Advocates

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE GIRISH KATHPALIA

O R D E R

% **13.01.2025**

1. Issue notice.

2. The learned counsel for the Revenue accepts notice.

3. The petitioner has filed the present petition impugning a notice dated 22.02.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of Assessment Year (AY) 2013-2014.

4. The Petitioner contends that the said impugned notice was issued beyond the period of limitation. The impugned notice is premised on a search that was conducted on 20.07.2022. It is contended that the period of 10 years, which could be covered under Section 153A(1) as it was applicable at the material time, is required to be reckoned from the assessment year relevant to the financial year in which the notice was issued,

that is, AY 2024-2025. However, even if the period of limitation is considered from the date of search instead from the date of issuance of the impugned notice, the same would have to be reckoned from the AY 2023-24, which is the assessment year relevant to the financial year in which the search was conducted. The petitioner has set out the tabular statement indicating that the AY 2013-2014 is beyond the period of 10 years.

5. The said tabular statement is reproduced below:-

Date of Search —20.07.2022 This chart is prepared in light of first proviso to Section 149 of the Act read with Section 153A(1)(b) and Explanation 1 to Section 153A(1) of the Act		
Relevant Assessment year for initiating proceedings under Section 153A of the Act	**Computation of 06 years**	**Computation of 10 years**
2023-24	-	1
2022-23	1	2
2021-22	2	3
2020-21	3	4
2019-20	4	5
2018-19	5	6
2017-18	6	7
2016-17		8
2015-16		9
2014-15		10
Barred by time limitation		
2013-14		11 (beyond terminal point of 10 years)

6. The learned counsel for the Revenue fairly concedes that the issue involved in the present case is covered by the earlier decision of this court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others: Neutral Citation: 2024: DHC:4554-DB*** as well as the decision in the case of ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC: 2629-DB*** and ***KAD Housing Private Limited v. Deputy Commissioner of Income Tax Central Circle-6, Delhi : Neutral Citation : 2024:DHC:8214-DB.***

7. Accordingly, the present petition is allowed. The impugned notice is set aside as being barred by limitation.

8. Consequently, the assessment order passed under Section 147 of the Act pursuant to the impugned notice, is also set aside.

9. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, ACJ

GIRISH KATHPALIA, J

JANUARY 13, 2025
Ms/kct

Click here to check corrigendum, if any