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

\+ W.P.(C) 14222/2024 CM APPL. 59578/2024

NIRALA HOUSING PRIVATE LIMITED

.....Petitioner

Through: Ms Ananya Kapoor, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 4 DELHI

.....Respondent

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC Ms Aditi Sabharwal and Mr Abhishek Anand, Advocates.

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

O R D E R

% **16.04.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 31.08.2024 issued under Section 148 [**the impugned notice**] of the Income Tax Act, 1961 [**the Act**] seeking to reopen the assessment in respect of the Assessment Year [**AY**] 2015-16.

2. The petitioner's case is that the impugned notice has been issued beyond the period of the limitation.

3. Concededly, 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, KAD Housing Private Limited v. Deputy Commissioner of Income Tax Central Circle-6, Delhi : Neutral Citation : 2024:DHC:8214-***

DB and ***Pankaj Jain v. Assistant Commissioner of Income Tax, Central Circle 3, Delhi & Anr. : Neutral Citation : 2025:DHC:157-DB.***

4. In terms of the aforesaid decisions, the period of ten years is required to be reckoned from the end of the assessment year, which is relevant to the previous year in which the notice under Section 148 of the Act has been issued.

5. The learned counsel appearing for the Revenue concurs with the aforesaid proposition.

6. In view of the above, the present petition is allowed. The impugned notice is set aside as being barred by limitation.

7. The petition is disposed of in the aforesaid terms. The pending application also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 16, 2025

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<u>*Click here to check corrigendum, if any*</u>