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

\+ **W.P.(C) 336/2025**

SPRINGER HEALTHCARE LIMITED .....Petitioner

Through: Mr Himanshu Sinha and Mr Prashant Meharchandani, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX AND ANR. .....Respondents

Through: Mr Puneet Rai, SSC with Mr Ashvini Kumar and Mr Rishabh Nangia, Advocates.

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

O R D E R

% 30.05.2025

1. The matter is taken up on oral mentioning of the learned counsel for the petitioner.

2. The learned counsel appearing for the petitioner states that certain typographical errors have crept in paragraphs 8 and 34 of the order dated 21.05.2025.

3. A perusal of the order dated 21.05.2025 indicates that there are indeed typographical errors in the said paragraphs. Paragraphs nos.8 and 34 of the judgment are, accordingly, rectified to read as under:

> "8. The petitioner responded to the said notice on 03.10.2024, once again setting out its explanation as to why its receipts were not taxable as FTS or FIS. However, the AO rejected the said explanation and passed the impugned order, holding it a fit case for issuance of notice under Section 148 of the Act.
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> 34. There is no allegation that there was a failure on the part of

the petitioner to disclose any material fact in its return. Thus, the extended period of limitation of six years for reopening assessment would not be available under Section 147 of the Act as it was in force prior to 31.03.2021. The period of limitation is, thus, limited to four years from the end of the relevant AY 2017–18, and concededly, the impugned notices have been issued beyond this period. Thus, by virtue of the first proviso of Section 149 of the Act, no notice could have been issued under Section 148 of the Act as no such notice could have been issued on the basis provisions for reassessment that were in force prior to 31.03.2021. This issue is covered in favour of the petitioner by a recent decision of this Court in ***Ratnagiri Gas and Power Private Limited v. Assistant Commissioner of Income Tax Circle 19(1), Delhi & Ors.: 2025 SCC OnLine Del 2904***."

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4. The learned counsel for the petitioner further states that his name has also been wrongly mentioned in the memo of parties as Prakash Meharchandani instead of Prashant Meharchandani. He prays that the same be also corrected.

5. Accordingly, we rectify the judgment dated 21.05.2025 to record the name of the learned counsel for the petitioner as Prashant Meharchandani.

6. The Registry is directed to upload the rectified copy of the decision on the web portal of this court on the strength of this order.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 30, 2025
'gsr'