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

\+ W.P.(C) 1179/2026 & CM APPL. 5762/2026

DESPECTO REALTORS INDIA PRIVATE LIMITED.....Petitioner

Through: Mr. Sandeep Sapra, Adv.

versus

INCOME TAX OFFICER WARD 7(1) DELHI AND OTHERS .....Respondents

Through: Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon and Mr. Rahul Singh, JSCs and Mr. Gaurav Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **28.01.2026**

1. Learned counsel for the petitioner submits that the notice dated 31.08.2024, which has been issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for the Assessment Year 2015-16 is clearly barred by limitation as has been held by this Court in the case of **Manju Somani v Income Tax Officer Ward 70(1) & Ors,** NC:2024:DHC:5411-DB.

2. Mr. Sanjeev Menon, learned Junior Standing Counsel for the respondents though could not dispute the aforesaid position of facts and law, however raised an objection that the petition suffers from delay of more than 18 months and further that the petitioner has every right available to raise this plea before the Assessing Officer (AO).

3. Having heard learned counsel for the parties, we are of the view that since the notice under Section 148 of the Act of 1961 is fundamentally without jurisdiction, as has been held by this Court in **Manju Somani** (*supra*), asking the petitioner to file objections before the AO and wait for culmination of proceedings will not serve the ends of justice.

4. Writ petition is, therefore, allowed.

5. The impugned notice dated 31.08.2024 and proceedings in furtherance thereof are hereby quashed.

6. Pending applications, if any are also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 28, 2026/*cd*