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

+ **W.P.(C) 1318/2026 CM APPL. 6436/2026**

NEW MODERN BUILDWELL PRIVATE LIMITED.....Petitioner

Through: **Mr. Sandeep Sapra, Adv.**

versus

**DEPUTY COMMISSIONER OF INCOME TAX, CIRLCE 16 (1)
DELHI AND ORS.Respondents**

Through: **Mr. Shlok Chandra, Sr. Standing
Counsel with Ms. Naincy Jain, Ms.
Madhavi Shukla and Mr. Udit D.,
Advs.**

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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30.01.2026

1. By way of present petition, the petitioner has challenged the notice dated 30.08.2024 so also the notice and order dated 31.08.2024 for the Assessment Year 2015-16, which according to learned counsel for the petitioner is barred by limitation in light of judgment of Hon'ble the Supreme Court rendered in the case of *Union of India & Others v. Rajeev Bansal* reported in 2024 SCC OnLine SC 2693 and judgment of this Court rendered in the case of *Manju Somani v. Income Tax Officer Ward-70(1) & Ors* reported in 2024 SCC OnLine Del 5292.
2. Ms. Nancy Jain, learned counsel for the respondents is not in a position to dispute the aforesaid position of facts and law.
3. The petition is therefore allowed.



4. The impugned notice dated 31.08.2024 so also the proceedings in furtherance thereof are hereby quashed.
5. The petition, alongwith the pending application, stands disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 30, 2026/rr