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

\+ W.P.(C) 2389/2023 CM APPL. 9161/2023

MCI INTERNATIONAL LLC FORMERLY KNOWN AS MCI INTERNATIONAL INC

.....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Manuj Sabharwal, Mr. Drona Negi and Mr. Devvrat Tiwari, Advs.

versus

UNION OF INDIA 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

% **22.01.2026**

1. Mr. Ajay Vohra, learned Senior Counsel for the petitioner at the outset submitted that the issue involved in the present case relates to the assessment year (AY) 2013-14, is squarely covered by the judgment of Hon’ble the Supreme Court rendered in the case of **Union of India v. Rajeev Bansal**: 2024 INSC 754.

2. Mr. Indruj Singh Rai, learned Senior Standing Counsel for the respondent-Income Tax Department is not in a position to dispute the aforesaid position of facts and law.

3. Admittedly, the notice for AY 2013-14 was issued on 25.01.2023 and

therefore, the same is barred by limitation as per the adjudication made in the case of **Rajeev Bansal** (supra).

4. The impugned notice (Annexure P-2) and the proceedings in consequence thereof are hereby quashed.

5. The petition is allowed; pending application (s) disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 22, 2026/*ss*