$~112, 113, 117 & 119

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

% *Date of decision: 11th February, 2026.*

112

\+ W.P.(C) 3032/2024, CM APPL. 12510/2024

DHIRESH GUPTA

.....Petitioner

Through: Mr. Anand Chaudhuri, Mr. Kumail Abbas, Mr. Abhinav Jain, Mr. Deepanshu Mehta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Advs.

113

\+ W.P.(C) 3033/2024, CM APPL. 12513/2024

DHIRESH GUPTA

.....Petitioner

Through: Mr. Anand Chaudhuri, Mr. Kumail Abbas, Mr. Abhinav Jain, Mr. Deepanshu Mehta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Advs.

117

\+ W.P.(C) 3057/2024, CM APPL. 12578/2024

DHIRESH GUPTA

.....Petitioner

Through: Mr. Anand Chaudhuri, Mr. Kumail Abbas, Mr. Abhinav Jain, Mr. Deepanshu Mehta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Advs.

119

\+ W.P.(C) 3059/2024, CM APPL. 12582/2024

DHIRESH GUPTA

.....Petitioner

Through: Mr. Anand Chaudhuri, Mr. Kumail Abbas, Mr. Abhinav Jain, Mr. Deepanshu Mehta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Advs.

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

JUDGMENT

DINESH MEHTA, J. (*Oral*)

1. Inviting Court's attention towards satisfaction note which bears the date 24.06.2022 as referred to by the Assessing Officer of the searched

party, learned counsel for the petitioner submitted that in any event, the notices under Section 153C of Income Tax Act, 1961 *(hereinafter referred to as the 'Act of 1961')* qua the present petitioner must have been issued thereafter. He argued that if such date (date of satisfaction note) i.e. 24.06.2022 is taken to be the date of notice or initiating proceedings, the notices for Assessment Years 2010-11, 2011-12, 2012-13 & 2013-14 are beyond the period of limitation, as has been held by this Court in the case of ***Pr. Commissioner of Income Tax Central-1 v. Ojjus Medicare Pvt. Ltd.*** reported in *(2024) 465 ITR 101 (Delhi)*.

2. Mr. Abhishek Maratha, learned senior standing counsel appearing for the respondent-department is not in a position to controvert this factual and legal position. He, however, submitted that the department has preferred an SLP against the judgment in the case of ***Ojjus Medicare Pvt. Ltd (supra).***

3. Having heard learned counsel for the parties and following the judgment rendered in the case of ***Ojjus Medicare Pvt. Ltd. (supra),*** all these writ petitions are allowed. Impugned notices issued under Section 153C of the Act of 1961 for each of the Assessment Year 2010-11 to 2013-14 are quashed.

4. Pending applications also stand disposed of.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

FEBRUARY 11, 2026/ck