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

\+ W.P.(C) 4073/2026, CM APPL. 19984/2026 & CM APPL. 19985/2026

ASHWANI KUMAR .....Petitioner

Through: Mr. Gaurav Jain, Mr. Subham Gupta & Mr. Varsha Sharma, Advocates.

versus

DCIT CENTRAL CIRCLE 28, DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh & Mr. Yojit Pareek, JSCs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE AMIT MAHAJAN

O R D E R

% **07.05.2026**

1. By way of present writ petition, the petitioner has challenged the notice dated 20.02.2026 issued by respondent for assessment year 2015-16 under Section 148 of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961').*

2. Learned counsel for the petitioner at the outset argued that the impugned notice is clearly beyond the time period prescribed under Section 149 read with Section 153A of the Act of 1961, as prevailing at the relevant time (AY 2015-16).

3. He submitted that the issue involved in the present writ petition is squarely covered by judgment of this Court rendered in the case of ***Principal Commissioner of Income Tax-1 (Central-1) v. Ojjus Medicare Pvt. Ltd.***

reported in **[2024] 465 ITR 101 (Delhi).**

4. Mr. Gaurav Gupta, learned Senior Standing Counsel, could not dispute the aforesaid position of facts involved.

5. Heard learned counsel for the parties.

6. Needless to mention that since the search was conducted on 07.05.2024, the relevant assessment year is 2025-26. Therefore, the notice impugned issued *qua* assessment year 2015-16 is clearly beyond the period of 10 years, if calculated backward from assessment year 2025-26.

7. The notice impugned is, thus, quashed being time-barred. (In re: **Ojjus Medicare Pvt. Ltd.** ***(supra)***).

8. The writ petition is allowed. Pending applications stand disposed of.

DINESH MEHTA, J.

AMIT MAHAJAN, J.

MAY 7, 2026/*nk*