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

\+ W.P.(C) 4308/2026 CM APPL. 20991/2026 CM APPL. 20992/2026

\+ W.P.(C) 4309/2026 CM APPL. 20993/2026 CM APPL. 20994/2026

DEEPAK NAGAR .....Petitioner

Through: Mr. Raghvendra K. Singh, Mr. Abhishek Gupta and Mr. Ashish Shukla, Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE - 1 7, DELHI .....Respondent

Through: Mr. Indruj Singh Rai SSC, Mr. Sanjeev Memon, Mr. Rahul Singh, Ms Priya Sarkar JSCs and Mr. Gaurav Kumar, Adv.

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

<u>O R D E R</u>

% 02.04.2026

1. These writ petitions lay challenge to notices dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as ‘the Act of 1961’*) and consequential proceedings thereof for the Assessment Years (AYs) 2014-15 and 2015-16.

2. Learned counsel for the petitioner submitted that both the notices, which were issued on 31.08.2024 are clearly barred by limitation because, even if the extended period of ten years is invoked, the same have become time barred in light of the judgment of this Court in the case **Dinesh Jindal**

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v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Ors. NC 2024:DHC:4554-DB decided on 27.05.2024.

3. Mr. Indruj Singh Rai, learned Senior Standing Counsel for the respondent-Department, on the other hand, submitted that on 31.03.2026, the assessment proceedings have been culminated by the Assessing Officer (AO) and assessment orders have been passed and therefore, the assessee should avail the remedy available to him in accordance with law.

4. He further submitted that the ground of limitation which the petitioner has taken before this Court was never raised before the AO and therefore, the same cannot be allowed to be raised.

5. Having heard learned counsel for the parties, we are of the *prima facie* view that the issue of limitation being a fundamental jurisdictional aspect is required to be examined by the AO himself on the basis of statute or judicial precedence. May be the assessee has not taken this plea but since he had approached this Court on 26.03.2026 i.e. before the assessment order was passed, we are of the view that the writ petitions can be entertained and merely because an assessment order has been passed, petitioner's right to raise jurisdictional issue and invocation of writ jurisdiction cannot be denied.

6. So far as the issue of limitation is concerned, accordingly to us, in light of **Dinesh Jindal's** (supra), the notice issued on 31.08.2024 was clearly beyond the prescribed period of ten years, (if counted from 31.08.2024) as far as AYs 2014-15 and 2015-16 is concerned. Both these writ petitions are, therefore, allowed.

7. The impugned notices dated 31.08.2024 so also consequential demand assessment orders dated 31.03.2026, notice of demand so also notice of

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penalty, if any, stand quashed.

8. The pending application(s) stand disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 2, 2026/*dd*

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