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

\+ W.P.(C) 9711/2024 & CM APPL. 39812/2024

H.M. INFRACON PRIVATE LIMITED .....Petitioner

Through: Mr. Ruchesh Sinha, Ms. Shilpa Choudhary & Ms.Monalisa Maity, Advs.

versus

INCOME TAX WARD-11(1)DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.Shivendra Singh & Mr. Yojit Pareek, JSCs and Mr.Surya Jindal, Adv.

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

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

% **19.05.2026**

1. By way of present writ petition preferred under Article 226 of the Constitution of India, the petitioner has challenged the notice dated 31.03.2024 issued by respondents-Department for assessment year 2014-15 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 beyond the time period prescribed under Section 149 read with Section 153A of the Act of 1961, as prevailing at the relevant time (AY 2014-15).

3. He submitted that the issue involved in the present writ petition is

squarely covered by judgments 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 for the respondents-Department could not dispute the aforesaid position of facts involved.

5. Heard learned counsel for the parties.

6. Needless to mention that since the impugned notice was issued on 31.03.2024, the relevant assessment year is 2024-25. Therefore, the notice impugned issued *qua* assessment year 2014-15 is clearly beyond the period of 10 years, if calculated backward from assessment year 2024-25.

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

8. The writ petition is allowed. Pending application stands disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 19, 2026
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