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

\+ W.P.(C) 18268/2025 CM APPL. 75570/2025

MELODIOUS REAL TECH PVT LTD .....Petitioner

Through: Mr. Sandeep Goel, Adv.

versus

INCOME TAX OFFICER WARD 17(1) DELHI .....Respondent

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

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

O R D E R

% **04.02.2026**

1. By way of the present writ petition, the petitioner has challenged the very initiation of reassessment proceedings under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) on the ground that the impugned notice is barred by limitation.

2. Learned counsel for the petitioner pointed out that the date of issuance of impugned notice is 30.08.2024 and the same has been issued for Assessment Year 2014-15, which in any case is beyond the period of six years.

3. Mr. Gaurag Gupta, learned Senior Standing Counsel for the

respondent-Department submitted that the notice in question was issued by Jurisdictional Assessing Officer, before whom the petitioner has not filed any objection or reply of whatever nature and thereafter, the file and record has been transferred to Faceless Assessing Officer, before whom the petitioner appears to have raised objection about jurisdiction. He further submitted that Faceless Assessing Officer, to whom the jurisdiction stands transferred, is not a party before this Court and therefore, unless the petitioner impleads the Faceless Assessing Officer as a party-respondent, no relief can be granted.

4. Having heard learned counsel for the parties and considering the nature of impugned notice (Annexure P-1), we are of the view that the impugned notice under Section 148 of the Act of 1961, is the basis on which the proceedings impugned are based and the same on the face of it, has been issued beyond the limitation prescribed under Section 149 of the Act 1961.

5. Technically, what Mr. Gaurav Gupta, learned Senior Standing Counsel has argued may be correct that since the jurisdiction stands transferred to Faceless Assessing Officer, the petitioner needs to implead him as respondent.

6. Be that as it may since the proceedings right from their inception are without jurisdiction and barred by limitation, we are of the view that the impugned notice in the present writ petition be quashed. The remaining proceedings in furtherance of the impugned notice shall automatically fall flat on the ground.

7. The writ petition is, therefore, allowed. Impugned notice dated 30.08.2024 for the Assessment Year 2014-15 (Annexure P-1) and any consequential proceedings and order (passed if any) are hereby quashed as a

natural corollary.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 4, 2026/*dd*