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

\+ W.P.(C) 19576/2025 & CM APPL. 81804/2025

JDM INFRATECH PVT LTD .....Petitioner

Through: Ms Surbhi Chandra, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX OFFICER CENTRAL CERCLE 8 DELHI & ORS. .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC.

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\+ W.P.(C) 19592/2025 & CM APPL. 81901/2025

TIRUPATI CEMENT PRODUCTS .....Petitioner

Through: Ms Surbhi Chandra, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX OFFICER CENTRAL CERCLE 8 DELHI & ORS. .....Respondents

Through: Mr. Sunil Agarwal SSC, Ms Monica Benjamin, Mr. Gibran Naushad JSCs,

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

O R D E R

% **25.03.2026**

1. By way of the present writ petition, the petitioner has challenged the notice dated 31.01.2025 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as the 'Act of 1961'*) and subsequent

proceedings in relation thereto.

2. Learned counsel for the petitioner argued that the notice impugned in the present writ petition is barred by limitation, having been issued beyond a period of six years from the end of the relevant assessment years (AY 2016-17 & 2017-18).

3. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the respondent, on the other hand submitted that the proceedings under Section 148 of the Act of 1961 were initiated against the petitioner pursuant to a search dated 24.02.2024 conducted at the petitioner's premise.

4. He further submitted that since proceedings for reassessment were initiated on the basis of a search, the extended period of 10 years is available to the Assessing Officer and therefore, there is no infirmity in assumption of jurisdiction.

5. At this point, learned counsel for the petitioner argued that the impugned notice is for AYs 2016-17 & 2017-18, and even if the best case of the respondent is taken, then also, there is no material for AY 2017-18.

6. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the respondents, on instructions informed that for AY 2016-17 as well, there is a credit entry of Rs. 54,20,000/-.

7. Having heard learned counsel for the parties, we are of the view that the impugned notice dated 31.01.2025 cannot be said to be time-barred as contended by the petitioner.

8. The remaining arguments which learned counsel for the petitioner has advanced fall within the realm of fact finding inquiry, which this Court, in its limited jurisdiction under Article 226 of the Constitution of India, cannot undertake.

9. Both the writ petitions are thus, dismissed.

10. The pending applications are also disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 25, 2026/*nk*