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

\+ W.P.(C) 2100/2026

KARTAR SINGH .....Petitioner

Through: Appearance not given

versus

COMMISSIONER OF INCOME TAX & ANR......Respondents

Through: Mr. Siddhartha Sinha, SSC

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

ORDER

% **13.02.2026**

1. By the present writ petition, the petitioner has challenged the notice dated 17.03.2025 issued under Section 148A (1) of the Income Tax Act, 1961 for the Assessment Year 2019-20.

2. We do not find any substance in the arguments of learned counsel for the petitioner that the alleged escaped income is less than five lacs and the proceedings initiated by the respondents is without jurisdiction inasmuch as the initiation was beyond the period of three years and three months.

3. The reason for which the petitioner claims that the proceedings are time barred and the income escaped is less than 50 lacs, is that he has furnished a detailed explanation before the Assessing Officer, which has not been considered appropriately, so also the AO did not consider the facts in their true prospective.

4. On perusal of the notice impugned dated 17.03.2025 in the present

writ petition and the reasons in support thereof, we find that the alleged escaped income is Rs. 1,13,02,594/-. It therefore, cannot be said that the escaped income is less than 50 lakhs.

5. Whether the facts have been correctly examined or not is a question of appreciation of evidence and material, which this Court cannot go into its jurisdiction under Article 226 of the Constitution of India.

6. The writ petition is therefore, dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 13, 2026/*cd*