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

% **Date of Decision:15.09.2023**

+ **W.P.(C) 12148/2023**

FILATEX INDIA LTD

..... Petitioner

Through: Mr Ajay Vohra, Senior Advocate  
with Mr Rohit Jain, Mr Aniket D.  
Agrawal and Mr Samarath  
Chaudhary, Advocates.

versus

DEPUTY COMMISSIONER OF  
INCOME TAX & ANR.

..... Respondents

Through: Mr Kunal Sharma, Sr. Standing  
Counsel with Ms Zehra Khan, Jr.  
Standing Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**[Physical Hearing/Hybrid Hearing (as per request)]**

**RAJIV SHAKDHER, J. (ORAL):**

**CM APPL. 47753/2023**

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing.

**W.P.(C) 12148/2023 & CM APPL. 47752/2023 [Application filed on behalf of the petitioner seeking interim relief]**

2. This writ petition concerns Assessment Year (AY) 2012-13.

3. The record shows that the scrutiny assessment order under Section 143(3) of the Income Tax Act, 1961 [in short, "Act"] was passed on 16.03.2015.



4. The record also shows that a search action under Section 132 of the Act was conducted on 01.09.2021.

5. The petitioner had been issued a notice dated 13.03.2023, under Section 148 of the Act. It is the contention of the petitioner that the notice is time-barred. In this behalf, Mr Ajay Vohra, learned senior counsel, who appears on behalf of the petitioner, has placed reliance on the following tabular chart:

<b>Assessment Year(s)</b>	<b>Computation of 6 years</b>	<b>Computation of 10 years</b>
AY 2022-23	–	1
AY 2021-22	1	2
AY 2020-21	2	3
AY 2019-20	3	4
AY 2018-19	4	5
AY 2017-18	5	6
AY 2016-17	6	7
AY 2015-16	-	8
AY 2014-15	-	9
AY 2013-2014	-	10
<b>BAR OF LIMITATION</b>		
AY 2012-13	-	-

5.1 In this context, our attention has been drawn to the first proviso appended to the Section 149(1) of the Act, in addition to Section 153A(1)(b) and Explanation 1 appended thereto.



5.2 In support of this submission, Mr Vohra relies upon the judgment dated 24.03.2021, passed by the Madurai Bench of the Madras High Court in W.P. (MD) No. 4327/2021 and W.M.P. (MD) Nos. 3513, 3515 & 3516 of 2021, titled *A.R. Safiullah vs. The Assistant Commissioner of Income Tax, Central Circle-1, Trichy*.

5.3 It is also pointed out that this issue is also being considered by this Court in W.P.(C) 5643/2023, titled *Alankit Insurance TPA Limited vs. Dy. Commissioner of Income Tax Circle 28, Delhi*.

6. Accordingly, issue notice.

6.1 Mr Kunal Sharma, learned senior standing counsel, who appears on behalf of respondent/revenue, accepts notice.

7. Counter-affidavit will be filed within the next two weeks.

7.1 Rejoinder thereto, if any, will filed at least two days before the next date of hearing.

8. List the matter on 17.10.2023.

9. Meanwhile, there shall be a stay on the operation of the impugned notice dated 13.03.2023, till further directions of the court.

10. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J.**

**GIRISH KATHPALIA, J.**

**SEPTEMBER 15, 2023/R.Y**

*Click here to check corrigendum, if any*