



2026:DHC:8577-DB



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 29th September, 2026

CNR No. DLHC010003112026

+ W.P.(C) 298/2026, CM APPL. 1406/2026, CM APPL. 1407/2026
RAMAKRISHNA ELECTRO COMPONENTS PRIVATE LIMITED
.....Petitioner
Through: Mr. Ved Jain, Mr. Nischay Kantoor &
Ms. Vandana Kothari, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19 1
DELHI & ORS.Respondents
Through: Mr. Vipul Agrawal, SSC with Ms.
Sakashi Shairwal, JSC, Mr. Gaoraang
Ranjan & Ms. Harshita Kotru, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

J U D G M E N T

DINESH MEHTA, J. (ORAL)

1. By way of present writ petition preferred under Article 226 of the Constitution of India, the petitioner has challenged the notice dated 19.03.2025 issued under Section 153C of the Income-Tax Act, 1961(*hereinafter referred to as 'Act of 1961'*) in furtherance of the satisfaction note dated 15.03.2025 recorded by the Assessing Officer for assessment year 2012-13.



2. Learned Counsel for the petitioner at the outset argued that the impugned notice has been passed beyond the time period prescribed under Section 153A read with Section 153C of the Act of 1961, as prevailing at the relevant time (AY 2012-13).

3. He submitted that the issue involved in the present writ petition is squarely covered by judgment 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. Vipul Agrawal, learned Senior Standing Counsel for the Department could not dispute the aforesaid position of facts involved. He, however, submitted that an SLP against the said judgment has been filed before Hon'ble the Supreme Court.

5. Heard learned counsel for the parties.

6. It does not need much discussion that as the satisfaction note was recorded on 15.03.2025, i.e. in the assessment year 2025-26, the order passed on 19.03.2025 *qua* assessment year 2012-13 is clearly beyond the limitation period (which shall be 10 years as the escaped income is more than Rs.50,00,000/-), if calculated backward from assessment year 2025-26.

For ease of understanding, a tabular depiction is made hereunder:

Year No. (counted backwards)	Assessment Year
1	AY 2025-26
2	AY 2024-25
3	AY 2023-24
4	AY 2022-23
5	AY 2021-22



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6	AY 2020-21
7	AY 2019-20
8	AY 2018-19
9	AY 2017-18
10 th year	AY 2016-17

7. The impugned notice is, thus, time-barred on a plain reading of Sections 153A and 153C of the Act of 1961 so also in light of ***Ojjus Medicare Pvt. Ltd. (supra)***.

8. The writ petition is allowed, the notice dated 19.03.2025 is quashed. Pending application stands disposed of.

(DINESH MEHTA)
JUDGE

ADITI CHOUDHARY
(JUDGE)

SEPTEMBER 29, 2026/nk