



2026:DHC:8568-DB



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

CNR No. DLHC010009452024

+ W.P.(C) 579/2024 & CM APPL. 2580/2024
PREETI CHADHAPetitioner

Through: Ms. Ananya Kapoor and Mr. Utkarsa
Gupta, Advocates.

versus

INCOME TAX OFFICER, WARD 62(1), DELHI & ORS.
.....Respondents

Through: Mr. Vipul Agrawal, SSC with Ms.
Sakshi Shairwal, Mr. Akshat Singh,
JSCs.

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 25.07.2022 issued under Section 153C of the Income-Tax Act, 1961 (*hereinafter referred to as 'Act of 1961'*) in furtherance of the satisfaction note dated 16.06.2022 recorded by the Assessing Officer for assessment year 2014-15.

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 2014-15).

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 16.06.2022, i.e. in the assessment year 2023-24, the notice passed on 25.07.2022 *qua* assessment year 2014-15 is clearly beyond the limitation period (which shall be 6 years as the escaped income is less than Rs.50,00,000/-), if calculated backward from immediately preceding year from the relevant assessment year i.e. 2023-24, which means financial year 2021-22 or assessment year 2022-23.

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

Year No. (counted backwards)	Assessment Year
1	AY 2022-23
2	AY 2021-22
3	AY 2020-21
4	AY 2019-20
5	AY 2018-19



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6 th year	AY 2017-18
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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 25.07.2022 is quashed. Pending application stands disposed of.

(DINESH MEHTA)
JUDGE

ADITI CHOUDHARY
(JUDGE)

SEPTEMBER 29, 2026/ck