



2026:DHC:8557-DB



\$~44

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

CNR No. DLHC010179082023+ **W.P.(C) 6221/2023, CM APPL. 24453/2023****CONSISTENT BUILDERS PVT. LTD.Petitioner****Through: Mr. P. Roychaudhuri and Mr. Gagan Gupta, Advs.****versus****ACIT, CENTRAL CIRCLE 05, DELHI & ANR.Respondents****Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, JSC and Mr. Pratyaksh Gupta, JSC for Respondents****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 order dated 30.03.2023 passed under Section 153C of the Income-tax Act, 1961 (*hereinafter referred to as 'Act of 1961'*) in furtherance of the satisfaction note dated 25.06.2021 recorded by the Assessing Officer for assessment year 2012-13.

2. Learned Counsel for the petitioner at the outset argued that the impugned order has been passed beyond the time period prescribed under Section 153A read with Section 153C of the Act of 1961 as prevailing at the

Signature
Not Verified

Signed
By:PRATI
MA
Signing
Date:01.10.
2026 19:38



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. Ruchir Bhatia, 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 25.06.2021, i.e. in the assessment year 2022-23, the order passed on 30.03.2023 *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 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
6	AY 2017-18
7	AY 2016-17
8	AY 2015-16
9	AY 2014-15
10 th year	AY 2013-14

7. The impugned order is, thus, time-barred on a plain reading of Sections

Signature
Not Verified

Signed
By: PRAATI
MA
Signing
Date: 01.10.
2026 19:38



2026:DHC:8557-DB



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 order dated 30.03.2023 is quashed. Pending application stands disposed of.

(DINESH MEHTA)
JUDGE

ADITI CHOUDHARY
(JUDGE)

September 29, 2026/bh

Signature
Not Verified

Signed
By:PRATI
MA
Signing
Date:01.10.
2026 19:38