



2026:DHC:8625-DB



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 30th September, 2026

CNR No. DLHC010145332024+ **W.P.(C) 4168/2024****SHREE AGGARSAIN NORTH EX WELAFARE SOCIETY**

.....Petitioner

Through: Mr.Ruchesh Sinha, Mr.Dhanajay
Bhardwaj, Ms.Diya Sharma,
Ms.Upasna Vashistha, Advs.

versus

**ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL
CIRCLE-28 DELHI & ANR.**

.....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr.
Apoorv Agarwal and Mr.Viplav
Acharya, JSCs, Mr.Bhanukaran
Singhh Mr.Alok Shukla, 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)****CM APPL. 67947/2026**

1. This application has been filed seeking condonation of 6 days' delay in filing the short affidavit.
2. The delay is condoned. Affidavit is taken on record.
3. The application stands disposed of.

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W.P.(C) 4168/2024 and CM APPL. 16987/2024

1. By way of present writ petition preferred under Article 226 of the Constitution of India, the petitioner has challenged notice dated 15.02.2024 under Section 153C of the Income-tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) in furtherance of the satisfaction note dated 07.02.2024 recorded by the Assessing Officer (*hereinafter referred to as 'Assessing Officer'*) for assessment year 2010-11.
2. Learned Counsel for the petitioner at the outset argued that the impugned notice has been issued beyond the time period prescribed under Section 153A read with Section 153C of the Act of 1961 as prevailing at the relevant time (AY 2010-11).
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. Abhishek Maratha, 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 07.02.2024, i.e. in the assessment year 2024-25, the notice issued on 15.02.2024 issued *qua* assessment year 2010-11 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 2024-25.

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

Year No. (counted backwards)	Assessment Year
1	AY 2024-25
2	AY 2023-24
3	AY 2022-23
4	AY 2021-22
5	AY 2020-21
6	AY 2019-20
7	AY 2018-19
8	AY 2017-18
9	AY 2016-17
10 th year	AY 2015-16

7. The impugned notice is, thus, time-barred, on a plain reading of Section 153A read with Section 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 15.02.2024 is quashed. Pending application stands disposed of.

(DINESH MEHTA)
JUDGE

ADITI CHOUDHARY
(JUDGE)

SEPTEMBER 30, 2026/Arya

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