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

\+ W.P.(C) 1425/2026 CM APPL. 6971/2026

ONE TOUCH SOLUTIONS INDIA PRIVATE LIMITED .....Petitioner

Through: Appearance not given

versus

ACIT CENTRAL CIRCLE 32 & ANR. .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs and Ms. Surya Jindal, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **25.04.2026**

1. In view of the notification no.64/G-4/Genl.-I/DHC dated 27.02.2026, the matters listed on 03.03.2026 were directed to be listed today i.e., 25.04.2026.

2. By way of the present writ petition, the petitioner has challenged the reassessment proceedings initiated pursuant to the impugned notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for the Assessment Year (AY) 2015-16.

3. Learned counsel for the petitioner submits that the notice is clearly time-barred and thus, void having been issued beyond the prescribed period of limitation, as held by this Court in the case of **Manju Somani v. Income**

Tax Officer Ward-70(1) & Ors., NC: 2024:DHC:5411-DB and by Hon'ble the Supreme Court in the case of **Union of India v. Rajeev Bansal,** reported in 2024 SCC OnLine SC 2693.

4. Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondent on the other hand submitted that since the proceedings against the petitioner had been initiated pursuant to search and seizure conducted on 17.11.2021, the limitation as per Section 153A/ 153C read with Section 148 of Income Tax Act, 1961 shall be applicable and ten years' limitation for issuance of notice under Section 148 of the Act of 1961 is/was available to the respondents.

5. Having heard learned counsel for the parties, even if it is assumed that ten years' limitation was available, as the proceedings under Section 148 of the Act of 1961 were initiated against the petitioner in furtherance of the search conducted, if the period of ten years is calculated backwards from AY 2025-26, in the light of the judgment of this Court in the case of **PCIT Central-1 Vs. Ojjus Medicare Pvt. Ltd.** NC: 2024:DHC:2629-DB, the notice issued on 31.08.2024 is time-barred.

6. The impugned notice dated 31.08.2024 so also any proceedings in furtherance are hereby quashed.

7. The petition stands allowed and the pending application(s) is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 25, 2026/*ss*