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

\+ W.P.(C) 4168/2024 & CM APPL. 16987/2024 (stay)

SHREE AGGARSAIN NORTH EX WELAFARE SOCIETY
..... Petitioner

Through: Mr. Ruchesh Sinha, Mr. Pankaj Aggarwal and Ms. Monalisa Maity, Advs.

versus

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

Through: Mr. Abhishek Maratha, Sr.SC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **19.03.2024**

CM APPL. 16988/2024 (Ex.)

1. Allowed, subject to all just exceptions.

2. The application is disposed of.

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

3. This writ petition has been preferred against the notice dated 15 February 2024 issued under Section 153C of the Income Tax Act, 1961 ["**Act**"] for Assessment Year ["**AY**"] 2010-11.

4. Notice. Since the respondents are duly represented, let a reply be filed within a period of three weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

5. Prima facie and for the consideration of grant of interim

protection, we take note of the submission of learned counsel for the petitioner who contends that undisputedly the notice under Section 153C is dated 15 February 2024. It is in the aforesaid backdrop that it is argued that the period of ten years when computed in accordance with the First Proviso to Section 153C(1) of the Act read with Explanation 1 to Section 153A(1) of the Act would not cover the aforenoted AY. Matter requires consideration.

6. It is thus provided that while it shall be open for the respondents to proceed further with the impugned notices, any orders adverse to the writ petitioner, if passed, shall not be given effect to till the next date of listing.

7. Let the matter be called again on 16.07.2024.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 19, 2024/p