$~2

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

\# **CNR No. DLHC010297082026**

\+ ITA 532/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Pratyaksh Gupta and Mr. Anant Mann JSCs.

versus

VRINDA FARMS PVT. LTD.

.....Respondent

Through: Mr. Anupinder Jassal and Mr. Ujwal Sharma, Advocates.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **11.08.2026**

1. By way of present appeal under Section 260A of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')*, the Revenue has challenged the order dated 28.11.2025 passed by the Income Tax Appellate Tribunal *(hereinafter referred to as 'ITAT')* in ITA No. 4694/Del/2024 for Assessment Year *(hereinafter referred to as 'AY')* 2012-13.

2. Learned counsel for the respondent at the outset argued that the impugned notice is beyond the time period prescribed under Section 149 read with Section 153A of the Act of 1961, as prevailing at the relevant time (AY 2012-13).

3. He submitted that the issue involved in the present writ petition is

squarely covered by judgments of this Court rendered in the case of **Pr. CIT (Central-1) v. Ojjus Medicare (P.) Ltd.,** *[2024] 161 taxmann.com 160* (Delhi)/[2024] 465 ITR 101 (Delhi).

4. Mr. Anant Mann, learned Junior Standing Counsel for the appellant/Department could not dispute the aforesaid position of facts involved.

5. Heard learned counsel for the parties.

6. Needless to mention that since the impugned notice under Section 148A of the Act of 1961 was issued on 31.03.2023, the relevant AY is 2023-24. Therefore, the notice impugned issued qua AY 2012-13 is clearly beyond the period of 10 years, if calculated backward from AY 2023-24.

7. The appeal is dismissed, accordingly.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 11, 2026/*nd*