



2026:DHC:8955-DB



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

Date of decision: 07th October, 2026

CNR No. DLHC010291622026

+ **W.P.(C) 9112/2026 CM APPL. 42747/2026 CM APPL. 42748/2026**

RITA KUMARI

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Bina Gupta, Ms. Anushka Rawal, Ms. Ishkia, Mr. Abhyudaya Shankar Bajpai, Advs.

versus

**ASSISTANT COMMISSION OF INCOME TAX CENTRAL
CIRCLE 27**

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC & Mr. Shamindra Kumar Dev, Adv.

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 the notice dated 31.03.2026 issued under Section 148 of the Income-Tax Act, 1961 (*hereinafter referred to as 'Act of 1961'*) seeking to reassess the income of the petitioner for assessment year 2015-16.

2. Learned Senior Counsel for the petitioner at the outset argued that the impugned notice has been issued beyond the time period prescribed under



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Section 149 of the Act of 1961.

3. He submitted that the reassessment proceedings arise from the search and seizure action conducted under Section 132 of the Act of 1961 on 02.03.2022 at the premises of Gaursons Group and its associates. Since the impugned notice has been issued on 31.03.2026, the relevant assessment year, for the purposes of computing the outer ten-year period, would be AY 2026-27.

4. Mr. Gaurav Gupta, learned Senior Standing Counsel appearing for the Department was not in a position to controvert to the factual matrix of the case.

5. Heard learned counsel for the parties.

6. It does not need much discussion that the impugned notice, dated 31.03.2026, falls in the financial year 2025-26 corresponding to assessment year 2026-27. The ten-year period would, therefore, extend only up to assessment year 2017-18. The impugned notice *qua* assessment year 2015-16 is clearly beyond the permissible limitation period, the escaped income being more than Rs.50,00,000/-. If calculated backward from assessment year 2026-27, the position is as under:

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

Year No. (counted backwards)	Assessment Year
1	AY 2026-27
2	AY 2025-26
3	AY 2024-25
4	AY 2023-24
5	AY 2022-23
6	AY 2021-22



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7	AY 2020-21
8	AY 2019-20
9	AY 2018-19
10th year	AY 2017-18

7. The impugned notice for AY 2015-16 is, thus, time-barred on a plain reading of Section 149 of the Act of 1961.

8. The writ petition is allowed, the notice dated 31.03.2026 is quashed. Pending applications stand disposed of.

(DINESH MEHTA)
JUDGE

ADITI CHOUDHARY
(JUDGE)

OCTOBER 7, 2026/sid