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

Date of decision: 23rd November, 2026

\# **CNR No. DLHC010178252023**

\+ W.P.(C) 6193/2023 & CM APPL. 24343/2023

CONSISTENT BUILDERS PVT. LTD. .....Petitioner

Through: Mr. P. Roychaudhuri and Mr. Gagan Gupta, Advs.

versus

ACIT, CENTRAL CIRCLE-05, DELHI & ANR. .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC and Mr. Pratyaksh Gupta, JSC for Respondents

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 the present writ petition preferred under Article 226 of the Constitution of India, the petitioner has challenged order dated 30.03.2023 passed under Section 153C of the Income-tax Act, 1961 (*hereinafter referred to as 'Act of 1961'*) in furtherance of the undated second satisfaction note (Annexure P1) recorded by the Assessing Officer for assessment year 2009-10 which was recorded subsequent to first satisfaction note dated 25.06.2021.

2. Learned Counsel for the petitioner at the outset argued that the impugned order has been passed beyond the time period prescribed under

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Section 153A read with Section 153C of the Act of 1961 as prevailing at the relevant time (AY 2009-10).

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. Anant Mann, learned Junior 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 first satisfaction note was recorded on 25.06.2021, i.e. in the assessment year 2022-23, the order passed on 30.03.2023 *qua* assessment year 2009-10 is well 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 2022-23.

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

Year No. (counted backwards)	**Assessment Year**
1	AY 2022-23
2	AY 2021-22
3	AY 2020-21
4	AY 2019-20
5	AY 2018-19
6	AY 2017-18
7	AY 2016-17
8	AY 2015-16
9	AY 2014-15
10th year	AY 2013-14

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7. The impugned order is, thus, time-barred on a plain reading of Sections 153A and 153C of the Act of 1961 so also in light of ***Ojjus Medicare Pvt. Ltd. (supra)***.

8. The writ petition is allowed, the order dated 30.03.2023 is quashed. Pending application stands disposed of.

DINESH MEHTA
(JUDGE)

ADITI CHOUDHARY
(JUDGE)

NOVEMBER 23, 2026
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