

ITEM NO.20

COURT NO.1

SECTION IV-C

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No. 30632/2024

[Arising out of impugned final judgment and order dated 17-12-2024 in WP No. 37114/2024 passed by the High Court of Madhya Pradesh at Indore]

ANAND KUMAR KEDIA

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX &amp; ANR.

Respondent(s)

(IA No. 296127/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 02-01-2025 These matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SANJAY KUMAR

For Petitioner(s) Mr. Ajay Vohra, Sr. Adv.  
Mr. Tushar Jarwal, Adv.  
Ms. Anuradha Dutt, Adv.  
Mr. Rahul Sateerja, Adv.  
Mr. Vikrant A Maheshwari, Adv.  
Ms. B. Vijayalakshmi Menon, AOR  
Mr. Amit Dubey, Adv.

For Respondent(s)

UPON hearing the counsel, the Court made the following  
O R D E R

It is submitted that the issue of limitation in the present case is not an issue based on facts. The legal issue is settled in the decision of this Court in "*Commissioner of Income Tax 14 v. Jasjit Singh.*"<sup>1</sup>

Issue notice, returnable in the week commencing 24.03.2025.

Notice will be served by all modes, including *dasti*.

The proceedings under Section 153C of the Income Tax Act, 1961, may continue but the final order shall not be passed till the next date of hearing. However, the assessing officer may examine the question of limitation and pass an appropriate order in that regard.

(BABITA PANDEY)  
COURT MASTER (SH)

(R.S. NARAYANAN)  
ASSISTANT REGISTRAR