

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

Date: 07th October, 2026

SCRIP CODE :- 506122

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), it is hereby informed that the Company has received communication from the Income Tax Department stating that the Hon'ble High Court of Delhi, vide its order dated **29 September 2026**, in **W.P.(C) 15667/2025**, filed by **Kairosoft AI Solutions Limited (formerly Pankaj Piyush Trade and Investment Limited)** against the Assistant Commissioner of Income Tax, Central Circle 31, Delhi & Anr., has allowed the writ petition.

The Hon'ble Court quashed the order dated **30 August 2024** passed under **Section 148A(d) of the Income Tax Act, 1961**, as well as the consequential notice issued under **Section 148** of the Income Tax Act, 1961, pertaining to **Assessment Year 2016-17**, on the ground that the proceedings were barred by limitation.

Accordingly, the writ petition along with the pending application stands disposed of.

A copy of the said order is enclosed herewith for your information and records.

This is for your kind information and records

For and on behalf of the Board of Directors
Kairosoft AI Solutions Limited

Sanotsh Kumar Kushawaha
Director
DIN: 02994228

SANTOSH KUMAR KUSHAWAH
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Digitally signed by
SANTOSH KUMAR
KUSHAWAHA
Date: 2026.10.07
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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010778972025
+ **W.P.(C) 15667/2025, CM APPL. 64107/2025**

**KAIROSOFT AI SOLUTIONS LIMITED FORMERLY PANKAJ
PIYUSH TRADE AND INVESTMENT LIMITED**Petitioner

Through: **Mr. Anmol Jagga, Ms. Shagun Runil
& Mr. Karan Chopra, Advocates.**

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 31 DELHI & ANR.**Respondents

Through: **Mr. Shlok Chandra, SSC with Ms.
Naincy Jain, JSC, Ms. Madhavi
Shukla, JSC & Mr. Udit Dad, Adv.**

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

ORDER
29.09.2026

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1. By way of the present writ petition, the petitioner has challenged the order dated 30.08.2024 passed under Section 148A(d) so also the notice of even date issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) for the Assessment Year 2016-17, which according to learned counsel for the petitioner is barred by limitation in light of judgment of this Court rendered in the case of **Manju Somani v. Income Tax Officer Ward-70(1) & Ors** reported in **2024 SCC OnLine Del 5292**.
2. Ms. Nancy Jain, learned Junior Standing Counsel for the respondents, is not in a position to dispute the aforesaid position of facts and law.



3. In view of the aforesaid, the writ petition is allowed. The impugned order dated 30.08.2024 (annexure P-2) passed under Section 148A(d) of the Act of 1961 and impugned notice (annexure P-3) of even date, issued under Section 148 of the Act of 1961 for assessment year 2016-17 are hereby quashed.

4. The writ petition, alongwith the pending application, stands disposed of.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

SEPTEMBER 29, 2026/nk