$~23

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

\+ ITA 1149/2018

PR. COMMISSIONER OFLNCOME TAX (CENTRAL) - 1

..... Appellant

Through: Mr.Zoheb Husain, Sr Standing Counsel

versus

M/S RAJ BUILDWORTH PVT. LTD. ..... Respondent

Through: None

**CORAM:**
**HON'BLE MR. JUSTICE SANJIV KHANNA**
**HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI**

**O R D E R**

**% 23.10.2018**

This appeal by the Revenue under Section 260(A) of the Income Tax Act, 1961 (in Short “Act”) in the case of M/s Raj Buildworth Pvt. Ltd. (in short “respondent assessee”) has to be dismissed in view of the judgment by the Divison Bench of the Delhi High Court, **Commissioner of Income Tax, Vs. RRJ Securities Ltd.** (2016) 380 ITR 612.

As per the findings of the Commissioner of Income Tax (Appeals) dated 10.11.2015 and the Income Tax Act Appellate Tribunal dated 09.04.2018 , the satisfaction for initiation of the proceedings under Section 153C was recorded by the Assessing Officer on 02.02.2015. Accordingly, proceedings under Section 153C could have been initiated for a period of six years from the end of the financial year preceding the date on which the satisfaction was recorded.

In the present case, the Assessing Officer of the search party and the respondent assessee was the same. In such a factual matrix, the Assessing Officer could not have been initiated and passed an Assessment Order under Section 153C of the Act for the Assessment Year 2007-08 as the same was beyond the period of six years from the end of the financial year in which the satisfaction note was recorded by the Assessing Officer.

In view of the aforesaid position, we are not required to examine other issues and contentions raised by the Revenue on merits. Recording the aforesaid, the appeal is dismissed in *limine* without any order as to costs.

**SANJIV KHANNA, J.**

**ANUP JAIRAM BHAMBHANI, J.**

**OCTOBER 23, 2018**

neelam