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

+ W.P.(C) 934/2024, CM APPL. 3894/2024-(Stay)

ASHOK KUMAR AGARWAL Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. Sumit
Lalchandani, Mr. Shivam
Yadav, Advs.

versus

INCOME TAX OFFICER WARD 34(1), DELHI & ANR.

..... Respondent

Through: Mr. Prashant Meharchandani,
SSC with Mr. Akshat Singh,
Ms. Ritika Vohra, Mr. Utkarsh
Kandhpal, Advs.

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+ W.P.(C) 935/2024, CM APPL. 3896/2024 (Stay)

ASHOK KUMAR AGARWAL Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. Sumit
Lalchandani, Mr. Shivam
Yadav, Advs.

versus

INCOME TAX OFFICER WARD 34(1), DELHI & ANR.

..... Respondent

Through: Mr. Prashant Meharchandani,
SSC with Mr. Akshat Singh,
Ms. Ritika Vohra, Mr. Utkarsh
Kandhpal, Advs.

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+ W.P.(C) 954/2024, CM APPL. 3930/2024 (Stay)

ASHOK KUMAR AGARWAL Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. Sumit
Lalchandani, Mr. Shivam
Yadav, Advs.

versus

INCOME TAX OFFICER WARD 34(1), DELHI & ANR.



..... Respondent

Through: Mr. Prashant Meharchandani,
SSC with Mr. Akshat Singh,
Ms. Ritika Vohra, Mr. Utkarsh
Kandhpal, Advs.

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+ W.P.(C) 955/2024, CM APPL. 3932/2024 (Stay)

ASHOK KUMAR AGARWAL

..... Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. Sumit
Lalchandani, Mr. Shivam
Yadav, Advs.

versus

INCOME TAX OFFICER WARD 34(1), DELHI & ANR.

..... Respondent

Through: Mr. Prashant Meharchandani,
SSC with Mr. Akshat Singh,
Ms. Ritika Vohra, Mr. Utkarsh
Kandhpal, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR
KAURAV**

ORDER

03.05.2024

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1. These writ petitions have been preferred against the impugned notices dated 16 November 2022 issued under Section 153C of the Income Tax Act, 1961 [“**Act**”] for Assessment Years’ [“**AYs**”] 2010-11 [W.P.(C) 934/2024], 2011-12 [W.P.(C) 935/2024], 2012-13 [W.P.(C) 955/2024], 2013-14 [W.P.(C) 954/2024] and all consequential proceedings.

2. Bearing in mind the undisputed fact that the Satisfaction Note recorded by the jurisdictional Assessing Officer [“**AO**”] of the petitioner was dated 04 November 2022, it is ex facie evident that the aforementioned AYs’ 2010-11, 2011-12, 2012-13 and 2013-14 would fall beyond the maximum window of ten years as prescribed.



3. The issue in any case stands answered and covered in favour of the writ petitioner in light of the judgment rendered in **Principal Commissioner of Income Tax-1 vs. Ojjus Medicare Pvt. Ltd** [2024 SCC OnLine Del 2439]. The relevant paragraphs of the aforesaid decision read as under:-

“D. The First Proviso to Section 153C introduces a legal fiction on the basis of which the commencement date for computation of the six year or the ten year block is deemed to be the date of receipt of books of accounts by the jurisdictional AO. The identification of the starting block for the purposes of computation of the six and the ten year period is governed by the First Proviso to Section 153C, which significantly shifts the reference point spoken of in Section 153A(1), while defining the point from which the period of the “*relevant assessment year*” is to be calculated, to the date of receipt of the books of accounts, documents or assets seized by the jurisdictional AO of the non-searched person. The shift of the relevant date in the case of a non-searched person being regulated by the First Proviso of Section 153C(1) is an issue which is no longer res integra and stands authoritatively settled by virtue of the decisions of this Court in *SSP Aviation* and *RRJ Securities* as well as the decision of the Supreme Court in *Jasjit Singh*. The aforesaid legal position also stood reiterated by the Supreme Court in *Vikram Sujitkumar Bhatia*. The submission of the respondents, therefore, that the block periods would have to be reckoned with reference to the date of search can neither be countenanced nor accepted.

E. The reckoning of the six AYs’ would require one to firstly identify the FY in which the search was undertaken and which would lead to the ascertainment of the AY relevant to the previous year of search. The block of six AYs’ would consequently be those which immediately precede the AY relevant to the year of search. In the case of a search assessment undertaken in terms of Section 153C, the solitary distinction would be that the previous year of search would stand substituted by the date or the year in which the books of accounts or documents and assets seized are handed over to the jurisdictional AO as opposed to the year of search which constitutes the basis for an assessment under Section 153A.

F. While the identification and computation of the six AYs’ hinges upon the phrase “*immediately preceding the assessment year relevant to the previous year*” of search, the ten year period would have to be reckoned from the 31st day of March of the AY relevant to the year of search. This, since undisputedly, Explanation 1 of Section 153A requires us to reckon it “*from the end of the assessment year*”. This distinction would have to necessarily be



acknowledged in light of the statute having consciously adopted the phraseology “immediately preceding” when it be in relation to the six year period and employing the expression “from the end of the assessment year” while speaking of the ten year block.”

4. Accordingly, and for reasons assigned in our decision in *Ojjus Medicare*, we allow the instant writ petitions and quash the impugned notices dated 16 November 2022 issued under Section 153C of the Act and all consequential proceedings arising therefrom.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 03, 2024/neha