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

\+ W.P.(C) 12699/2024

SABENA PURI (THROUGH CONSTITUTED POWER OF ATTORNEY HOLDER MR. DILIP BHAGTANI)

.....Petitioner

Through: Mr. Sachit Jolly, Ms. Mansha Anand, Mr. Aditya Rathore, Mr. A. Shankar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Mr. Abhishek Anand, Mr. Pranjal Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **10.09.2024**

CM APPL. 52868/2024 (Ex.)

Allowed, subject to all just exceptions.

Application shall stand disposed of.

W.P.(C) 12699/2024 & CM APPL. 52867/2024 (Stay)

1. The petitioner impugns the invocation of Section 153C of the Income Tax Act, 1961 [“**Act**”] for Assessment Year [“**AY**”] 2014-15. The Satisfaction Note is dated 31 March 2024 and emanates from a search dated 07 April 2019 which was undertaken in the case of the Moser-Baer Group.

2. We note that in terms of the provisions for search assessment as provided in Section 153C, the block period of ten years would have to be computed bearing in mind the principles that we had enunciated in **Principal Commissioner of Income Tax Central – 1 vs. Ojjus**

Medicare Pvt. Ltd [2024 SCC Online Del 2439].

3. Before us, it is conceded that AY 2014-15 would fall beyond the maximum period of ten years which the statute contemplates.

4. In view of the aforesaid, we are of the considered opinion that the impugned notice would not sustain.

5. Accordingly, we allow the instant writ petition and quash the impugned notice dated 31 March 2024. This order, however, shall be without prejudice to the rights of the respondents to adopt such other measures as may otherwise be permissible in law.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 10, 2024/*neha*