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

\+ W.P.(C) 17930/2024 CM APPL. 76264/2024 CM APPL. 76265/2024

NIVEDAN BHARADWAJ .....Petitioner

Through: Mr. Nitin Gulati, Ms. Reena Gandhi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-19, DELHI & ORS. .....Respondent

Through: Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya, JSC.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% 24.12.2024

1. The petitioner has filed the present petition impugning the notice dated 15.09.2023 (hereafter *the impugned notice*) under Section 153C of the Income Tax Act, 1961 (hereafter *the Act*) as well as the notice under Section 142(1) of the Act, *inter alia*, on the ground that the impugned notice is barred by limitation. The impugned notice was issued on 15.09.2023 in respect of assessment year 2017-18.

2. The learned counsel appearing for the Revenue fairly states that the contentions advanced by the petitioner are correct and the impugned notice is beyond the period of limitation.

3. The satisfaction note of the Assessing Officer for searched person was recorded on 23.08.2023, which is relevant to the assessment year 2024-25.

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The petitioner has set out a tabular statement in his objections to the impugned notice indicating the block of six years in respect of which assessments could be re-opened under Section 153C of the Act. The said tabular statement is set out below:

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Computation of the six-year block period as provided under Section 153C read with Section 153A of the Act	**No. of years**
AY 2023-24	1
AY 2022-23	2
AY 2021-22	3
AY 2020-21	4
AY 2019-20	5
AY 2018-19	6

"

4. The learned counsel for the Revenue concurs with the above submissions. Accordingly, the impugned notice is set aside.

5. The petition is allowed in the aforesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 24, 2024
N.Khanna

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