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

\+ W.P.(C) 395/2025

SAJJAN SINGH VERMA .....Petitioner

Through: Mr. Ajay Vohra, Sr. Advocate with Mr. Ruchesh Sinha and Mr. Aniket D Agrawal, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE-19, DELHI & ANR .....Respondent

Through:

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

<u>O R D E R</u>

% **14.01.2025**

<u>CM APPL. 2059/2025</u>

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

<u>W.P.(C) 395/2025 & CM APPL. 2058/2025 (Interim Relief)</u>

3. Issue notice.

4. The petitioner has filed the present petition impugning a notice dated 29.02.2024 issued under Section 153C of the Income Tax Act, 1961 (hereafter *the Act*) seeking to reopen assessments for the Assessment Year (AY) 2014-15.

5. It is the petitioner's case that the said notice is beyond the period of limitation. Concededly, this case is covered by the decision of this court in ***Principal Commissioner of Income Tax Central 1 vs. Ojjus Medicare Pvt. Ltd. & Ors., Neutral Citation 2024:DHC:2629-DB.*** The learned counsel

appearing for the Revenue submits that the ***Ojjus Medicare*** (supra) may require reconsideration as it was incorrectly decided.

6. It is noted that the decision in ***Ojjus Medicare*** (supra) is also premised on a decision of the Supreme Court in ***Principal Commissioner of Income Tax-15 vs. Jasjit Singh***: **2023:458 ITR 437 (SC)**. We are unable to accede to the submissions made on behalf of the Revenue that the decision in ***Ojjus Medicare*** (supra) requires to be revisited or that the decision in ***Jasjit Singh*** (supra) is distinguishable.

7. In the present case, the impugned notice is premised on a search that was conducted under Section 132 of the Act in case of Sh. Praveen Kakkar, Sh. Lalit Kumar Chhallani/Miglani Group of cases on 07.04.2019. The Assessing Officer (AO) of the searched person had recorded a satisfaction note dated 19.02.2024 to the effect that the books of accounts, documents or material found during the said search under Section 132 of the Act contained information pertaining to the petitioner.

8. In terms of the decision of this Court in ***Commissioner of Income Tax-7 vs. RRJ Securities Ltd, Neutral Citation 2015:DHC:8989-DB*** and ***Ojjus Medicare*** (supra) the period of limitation is required to be computed from the date of the satisfaction note as recorded by the AO of the searched person which in this case was recorded on 19.02.2024. The maximum period of 10 years, which would be covered under Section 153C of the Act, in this case, is required to be computed from end of the assessment year relevant to the financial year in which the satisfaction note is recorded.

9. The petitioner has set out a tabular statement indicating the aforesaid term, which could possibly be covered under a notice issued under Section 153C of the Act in this case. The said tabular statement is reproduced below:-

S. No.	A.Y.	Narration
1.	2024-25	1st Year
2.	2023-24	2nd Year
3.	2022-23	3rd Year
4.	2021-22	4th Year
5.	2020-21	5th Year
6.	2019-20	6th Year
7.	2018-19	7th Year
8.	2017-18	8th Year
9.	2016-17	9th Year
10.	2015-16	10th Year
11.	2014-15	**Time barred**

10. It is apparent from the above that the impugned notice is beyond the period of limitation. Accordingly, the same is set aside on this ground alone.

11. We note that the petitioner has also raised certain other grounds. However, in view of our conclusion that the notice is issued beyond the period of limitation, we do not consider it apposite to examine the other issues, as raised.

12. The petition is allowed and disposed of in the aforesaid terms. The pending application also stands disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 14, 2025

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Click here to check corrigendum, if any