$~10

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

% *Date of Decision : 16.05.2025*

\+ **W.P.(C) 1707/2024 & CM APPL. 7019/2024**

SHRI HARI OM PRAKASH GUPTA .....Petitioner
Through: Mr Gaurav Jain and Mr Shubham, Advocates.

versus

ACIT CENTRAL CIRCLE-28, DELHI .....Respondent
Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Aggarwal, Mr. Parth Samwal, JSCs alongwith Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskan Goel & Mr. Himanshu Gaur, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

VIBHU BAKHRU, J. (*Oral*)

1. The petitioner has filed the present petition impugning a notice dated 29.07.2022 [**impugned notice**] issued under Section 153C of the Income Tax Act, 1961 [**the Act**] in respect of Assessment Year [**AY**] 2016-17.

2. The petitioner also impugns further proceedings initiated pursuant to the impugned notice. After the present petition was filed, the Assessing Officer [**AO**] had also proceeded to pass an assessment order. The learned counsel appearing for the petitioner also submits that the said order would be unsustainable. It is also pointed out that this court had pass an interim order dated 06.02.2024, whereby this court had declined to interdict the

proceedings before the AO but had clarified that any adverse order would not be given effect to till the next date of hearing. The said interim order continues to operative till date.

3. The impugned notice was issued premised on a search conducted under Section 132 of the Act on 18.10.2019.

4. It is alleged that during the course of search, certain incriminating material was found, which belonged to the petitioner or contained information relating to the petitioner. Accordingly, the Assessing Officer having jurisdiction over the said searched entity penned down a satisfaction note dated 01.06.2022 to the effect that the material found either belonged to the petitioner or contained information relating to the petitioner. The material collected or extracted from electronic devices/hard drives was also handed over to the AO. On receipt of the material, the AO also recorded a satisfaction with the material received that had a bearing on the income of the petitioner for the relevant assessment year. And, on the basis of the said material, the AO issued a satisfaction note dated 28.07.2022.

5. The block period of six years, for which the assessments could be re-opened under Section 153C(1)(b) of the Act, is required to be reckoned from 28.07.2022. The learned counsel for the petitioner has handed over a tabular statement indicating the block of six years that could be covered under a notice issued under Section 153C of the Act which premised on a satisfaction note dated 28.07.2022. The said statement is set out below:

Year of Satisfaction	Assessment Years
1	AY 2022-23
2	AY 2021-22

3	AY 2020-21
4	AY 2019-20
5	AY 2018-19
6	AY 2017-18

6. Concededly, the extended period of ten years is not applicable in the present case. Thus, the assumption of jurisdiction in respect of AY 2016-17, which falls beyond the block period of six years, is not sustainable. The issues involved in the present case are covered in favour of the petitioner by earlier decisions of this Court in ***Principal Commissioner of Income Tax-Central-1 v. Ojjus Medicare Pvt. Ltd.: 2024 SCC OnLine Del 2439***

7. In view of the above, the impugned notice is set aside. Consequently, further proceedings, including the assessment order passed pursuant to the said notice, are also set aside. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 16, 2025/ *'A'*

Click here to check corrigendum, if any