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

\+ **W.P.(C) 3184/2025 & CM APPL. 14908-09/2025**

TOWNPARK BUILDCON PVT LTD .....Petitioner

Through: Mr Samyak Jain, Advocate.

versus

ACIT, CC 15 AND ORS .....Respondents

Through: Mr Sanjay Kumar, SSC, Ms Monica Benjamin and Ms Easha Kadian, JSCs for the Revenue.

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

O R D E R

% **18.03.2025**

1. The present petition was listed on 12.03.2025 and the learned counsel for the Revenue was directed to seek instructions as to whether the issue involved in the present petition is covered by the earlier decision in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others: Neutral Citation: 2024:DHC:4554-DB.***

2. The petitioner has filed the present petition, *inter alia,* impugning a notice dated 06.10.2023 [hereafter **the impugned notice**] issued under Section 148 of the Income Tax Act, 1961 [hereafter **the Act**] in respect of the assessment year (AY) 2013-14.

3. The impugned notice indicates that a search was conducted on 02.03.2022 in case of Gaur group and other related entities. It is alleged that

during the course of the search conducted under Section 132 of the Act or the requisition made under Section 132A of the Act in case related to Gaur group and other related companies, incriminating information pertaining to the petitioner was found. The petitioner's assessment for AY 2013-14 is sought to be reopened on the aforesaid basis.

4. Concededly, the petitioner is not the searched person and, therefore, the principal question to be addressed is whether the assessment for the AY 2013-14 could be reopened under Section 153C of the Act.

5. The controversy in the present case is covered by the decision of this court in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others*** *(supra)* as well as the decision in ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd.: Neutral Citation: 2024:DHC:2629-DB.*** The assessment could be reopened for the period of ten years as stipulated in the proviso to Section 153A of the Act.

6. In terms of the proviso to Section 149(1) of the Act, the assessments for the prior years could not be reopened if the same could not be opened as per the provisions as applicable at the material time. The relevant proviso to Section 149(1) of the Act is extracted below:

> "Provided that no notice under section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021, if [a notice under section 148 or section 153A or section 153C could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of this section or section 153A or section 153C, as the case may be], as they stood immediately before the commencement of the Finance Act, 2021"

7. Thus, in terms of Section 143C read with Section 153A of the Act, the assessments could be reopened for a period of ten years prior to be reckoned from the end of the AY in which the satisfaction that incriminating material has been found in the case of a person other than the searched person. In the present case, it is stated that there is no satisfaction note has been recorded. Thus, the period of ten years is required to reckoned from the end of the AY relevant to the year in which the impugned notice has been issued.

8. The petitioner has set out a tabular statement setting out the calculation for the period of ten years of which assessments could be reopened. The said tabular statement is reprocured below: -

Computation of the ten – year block period	No. of years
2024-25	1
2023-24	2
2022-23	3
2021-22	4
2020-21	5
2019-20	6
2018-19	7
2017-18	8
2016-17	9
2015-16	10
Bar By Limitation	
2014-15	11
2013-14	12

9. In view of the above, the impugned notice is beyond the period of limitation. Accordingly, the petition is allowed and the impugned notice and all proceedings conducted pursuant to the impugned notice are set aside.

10. The petition is disposed of in above terms. Pending applications are also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 18, 2025

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Click here to check corrigendum, if any