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

\+ W.P.(C) 4156/2024 CM APPL. 16960/2024

NAND KISHORE GARG .....Petitioner

Through: Mr Ruchesh Sinha and Ms Monalisha Maity, Advocates.

Versus

ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL CIRCLE-32 DELHI & ANR. .....Respondents

Through: Mr Puneet Rai, SSC, Mr Ashvini Kumar and Mr Rishabh Nangia, SCs and Mr Nikhil Jain, Advocate.

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

O R D E R

% **19.03.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning a notice dated 30.09.2022 [**impugned notice**] issued under Section 153C of the Income Tax Act, 1961 [**Act**] in respect of the Assessment Year [**AY**] 2013-14 and the proceedings initiated pursuant thereto.

2. The impugned notice was premised on the search and seizure operations that were conducted under Section 132 of the Act in respect of Alankit Group of cases on 18.10.2019. It is alleged that during the course of the search, certain incriminating documents pertaining to the petitioner were found, which would have a bearing on the tax chargeable on the petitioner's income.

Accordingly, a satisfaction note dated 24.06.2022 was prepared by the Assessing Officer [**AO**] of the searched entity. Pursuant thereto, the impugned notice was issued.

3. It is the petitioner's case that the said notice is barred by limitation as the AY 2013-14 is beyond the period of 10 years for which assessments could be reopened.

4. Concededly, the aforesaid issue is covered by the decision of a coordinate Bench of this court in ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC: 2629-DB.*** The period of 10 years for which assessments can be reopened under Section 153C of the Act read with Section 153A of the Act is required to be reckoned from the end of the assessment year relevant to the financial year in which the notice for reopening is issued. In the present case, the satisfaction note was recorded on 24.06.2022. Thus, the period of ten years is required to be reckoned from the assessment year relevant to financial year 2022-23. The learned counsel for the petitioner has handed over a tabular statement setting out the ten Assessment Years that will be covered in the present case. The same is reproduced below:

S.No.	A.Y
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.	2014-15
11.	2013-14 **(Time barred)**

5. There is no cavil with the aforesaid tabular statement.

6. Accordingly, the present petition is allowed and the impugned notice, as well as all proceedings initiated pursuant thereto, are set aside.

7. The petition is allowed in the aforesaid terms. All the pending applications are also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 19, 2025

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Click here to check corrigendum, if any