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

\+ **W.P.(C) 3514/2025 & CM APPL. 16460-61/2025**

HAIER SMART HOME CO LTD .....Petitioner

Through: Mr Deepak Chopra, Mr Rohan and Mr Priyam Bhatnagar, Advocates.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRLE 2 NEW DELHI & ANR. .....Respondents

Through: Mr Sunil Aggarwal, SSC, Mr Shivansh B Pandya, Mr Viplav Acharya, Ms Priya Sarkar, JSCs and Mr Utkarsh Tiwari, Advocate.

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

O R D E R

% **21.03.2025**

1. Issue notice. The learned counsel for the Revenue accepts notice.

2. The petitioner has filed the present petition, *inter alia,* impugning a notice dated 30.03.2024 [**impugned notice**] issued under Section 148 of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2014-15.

3. It is the petitioner's case that the initiation of the reassessment proceedings pursuant to the impugned notice was barred by limitation. Proviso to Section 149(1) of the Act proscribe the issuance of notice under Section 148A of the Act if the time period for issuance of notice under Section 153A, 153C or 148 of the Act for the relevant assessment year expired.

4. In the present case, the impugned notice is premised on a search conducted on 27.03.2023 under Section 132 of the Act in the case of Haier Appliances India Private Limited. The said search was conducted after 31.03.2021, and the provisions for an Assessing Officer [**AO**] to record his

satisfaction that the material, documents, or assets either belong to or contained information relating to the assessee are no longer applicable. In the given circumstances, the period of limitation as contemplated under Section 153C of the Act is required to be reckoned with the reference to the date on which the AO has decided to take action or reassessment. This would be the date on which the AO issues the notice under Section 148 of the Act.

5. This issue is covered by various decision of this court including in ***Dinesh Jindal v. Assistant Commissioner of Income Tax, Central Circle 20, Delhi & Others: Neutral Citation: 2024: DHC:4554-DB, KAD Housing Private Limited v. Deputy Commissioner of Income Tax Central Circle-6, Delhi : Neutral Citation : 2024:DHC:8214-DB*** as well as ***Pankaj Jain v. Assistant Commissioner of Income Tax, Central Circle 3, Delhi & Anr. : Neutral Citation : 2025:DHC:157-DB.***

6. In ***The Pr. Commissioner of Income Tax -Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC:2629-DB*** this court had explained that the block period of ten years is required to be computed from the end of the assessment year relevant to the financial year in which the AO of the searched person has recorded its satisfaction and handed over the material or books of accounts to the AO of the assessee not being the searched person. Thus, the block period of ten years is required to be computed from the end of the AY 2024-25, which is relevant to the financial year in which the impugned notice was issued.

7. Mr Chopra, the learned counsel appearing for the petitioner has handed over a tabular statement setting out the block period of ten years applicable to the assessment year that could be covered in such case. The said tabular

statement is set out below:-

Notice under Section 148 issued on 30.03.2024, therefore, first Assessment Year would be 2024-25	
No. of year	AY
1	2024-25
2	2023-24
3	2022-23
4	2021-22
5	2020-21
6	2019-20
7	2018-19
8	2017-18
9	2016-17
10	2015-16
Relevant AY under consideration -11 (Time Barred)	**2014-15**

8. Mr Aggrawal, the learned counsel appearing for the Revenue fairly states that there is no cavil with the computation of application of block period of ten years, as set out above.

9. In view of the above, the impugned notice and proceedings thereto are set aside.

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

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 21, 2025

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Click here to check corrigendum, if any