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

\+ **W.P.(C) 388/2024 and CM APPL. 1794/2024**

ANUJ SHARMA .....Petitioner

Through: Counsel (appearance not given).

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 28, DELHI & ORS. .....Respondents

Through: Mr Abhishek Maratha, Senior Standing Counsel with Mr Apoorv and Mr Parth Samwal, Junior Standing Counsel and Ms Nupur Sharma, Mr Gaurav Singh, Mr Bhanukaran Singh Jodha, Ms Muskaan Goel and Mr Kamakshraj Singh, Advocates.

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

O R D E R

% **10.01.2025**

1. The petitioner has filed the present petition, *inter alia,* impugning a notice dated 20.02.2023 issued under Section 153C of the Income Tax Act, 1961 (hereafter *the Act*) as being contrary to the provisions of Section 153A of the Act. In terms of the said notice, the Assessing Officer (AO) seeks to reopen the assessment for the assessment year (AY) 2013-14. The petitioner contends that the said AY is beyond the period of limitation as prescribed under Section 153C of the Act as read with Section 153A of the Act.

2. The petitioner has forwarded the Satisfaction Note as recorded by the AO for initiation of proceedings under Section 153C of the Act. The said

Satisfaction Note dated 10.02.2023, however, it records that "*information in the form of satisfaction note has been received in this office in case of Shri Anuj Sharma (PAN: BEBPS2370N) vide letter F. No. DCIT(CC-28)/Misc/2022-23/590 dated 20.06.2022 from DCIT, Central Circle-28, New Delhi*".

3. In view of the above, the period of ten years for which assessments could be opened under Section 153C of the Act are required to be reckoned from the end of the AY relevant to the financial year (FY) in which the Satisfaction Note recorded by the AO of the searched person is received by the AO of a non-searched person. Thus, the period of ten year in the present case is required to be computed from the end of the AY relevant to the FY 2022-23.

4. The learned counsel for the petitioner has handed over a tabular statement indicating the assessment years that could have been re-opened pursuant to the Satisfaction Note recorded by the AO of the searched person-Alankit Group of cases. The said tabular statement is set out below:

"Computation of the ten-year block period as provided under section 153C read with section 153A of the Act (Satisfaction Note @ Page 129 of Annexure P-13 Colly)	**No. of Years**
AY 2023-24	1
AY 2022-23	2
AY 2021-22	3
AY 2020-21	4
AY 2019-20	5

AY 2018-19	6
AY 2017-18	7
AY 2016-17	8
AY 2015-16	9
AY 2014-15	10”

5. Concededly, the aforesaid issue is squarely covered by the decision of this court in ***The Pr. Commissioner of Income Tax - Central-1 v. Ojjus Medicare Pvt. Ltd : Neutral Citation : 2024:DHC:2629-DB***.

6. In view of the above, the present petition is allowed and the impugned notice issued under Section 153C of the Act in respect of AY 2013-14 is set aside.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 10, 2025
RK

Click here to check corrigendum, if any