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

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Date of Decision : 28.10.2025

- + **W.P.(C) 13246/2024 CM APPL. 55360/2024**
- + **W.P.(C) 13247/2024 CM APPL. 55362/2024**
- + **W.P.(C) 13248/2024 CM APPL. 55365/2024**
- + **W.P.(C) 13249/2024 CM APPL. 55367/2024**
- + **W.P.(C) 13250/2024 CM APPL. 55369/2024**
- + **W.P.(C) 13251/2024 CM APPL. 55371/2024**

RAMAA ADVISORS PRIVATE LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr Advocate with
Ms. Mansha Anand, Mr. Abhyudaya
Shankar Bajpai, Mr. Sohum Dua, Ms.
Manvi, Adv, Mr. Ghunaim Siddiqui,
Mr. Pratham Agarwal, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME
TAX CENTRAL CIRCLE 20**

.....Respondent

Through: Mr. Vipul Agrawal Sr. SC, Ms.
Sakshi Shairwal, Mr. Akshat Singh
Jr. SCs, Mr. Gaoraang Ranajn and
Ms. Harshita Kotru, Advocates.

**CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR**

V. KAMESWAR RAO, J. (ORAL)



1. These writ petitions involve identical issues with regard to the reassessment proceedings under Section 153C of the Income Tax Act, 1961 (the Act). The challenge primarily is recorded in the order dated 20.09.2024 which we reproduce as under:

“1. Notice. Since the respondents are duly represented by learned counsel Mr. Agarwal, let a reply be filed within a period of six weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. We take note of the following chart handed over by Mr. Jolly, learned counsel appearing for the writ petitioners:-

A S. NO.	B ITEM NO.	C WRIT PETITION NO.	D Assessment Year	E DATE OF SEARCH	F SATISFACTI ON NOTE DATE (Date of Handover of documents) Annexure P-4	G S.153C NOTICE DATE Annexure P- 1
1	73	W.P.(C) 13249/2024	2010-11	07.04.2019 To 13.04.2019	31.08.2024	12.09.2024
2	74	W.P.(C) 13250/2024	2011-12	07.04.2019 To 13.04.2019	31.08.2024	12.09.2024
3	72	W.P.(C) 13248/2024	2012-13	07.04.2019 To 13.04.2019	31.08.2024	12.09.2024
4	70	W.P.(C) 13246/2024	2013-14	07.04.2019 To 13.04.2019	31.08.2024	12.09.2024
5	75	W.P.(C) 13251/2024	2014-15	07.04.2019 To 13.04.2019	31.08.2024	31.08.2024
6	71	W.P.(C) 13247/2024	2015-16	07.04.2019 To 13.04.2019	31.08.2024	31.08.2024

3. Tested on the principles laid down in Principal Commissioner of Income Tax Central – 1 vs. Ojjus Medicare Pvt. Ltd [2024 SCC Online Del 2439], it is prima facie apparent that the action under Section 153C of the Income Tax Act, 1961 would not sustain. The limitation of ten AYs has to be calculated from the date of receipt of books of accounts,



documents or assets seized by the jurisdictional AO of the non-searched person from the jurisdictional AO of the searched person. Bearing in mind the date of hand over it would be apparent that the ten year block period could have at best extended up to AY 2016-17 as per the table reproduced below.

Computation of the ten-year block period as provided under Section 153C read with Section 153A of the Act	No. of years
AY 2025-26	1
AY 2024-25	2
AY 2023-24	3
AY 2022-23	4
AY 2021-22	5
AY 2020-21	6
AY 2019-20	7
AY 2018-19	8
AY 2017-18	9
AY 2016-17	10

Matter requires consideration.

4. We, accordingly, and till the next date of listing, restrain the respondents from taking further steps pursuant to the impugned notice dated 12 September 2024.

5. List again on 24.01.2025.”

2. Mr. Vipul Agrawal, learned Senior Standing Counsel contends that the Revenue has no cavil with the tabular statement reflected in the order dated 20.09.2024. He, however, submits that the Revenue has not accepted the manner of calculating the block period of ten years. In the case of ***PCIT Central-1 v. Ojjus Medicare Pvt Ltd, [2024] 465 ITR 101 (Delhi)*** (as noted in the order) the Revenue has preferred a Special Leave Petition against the said decision.

3. These appeals are covered by the said judgment in favour of the petitioners in view of the observations in paragraphs 86 to 90, which we reproduce as under:



“86. In the present batch, List I pertains to writ petitions which have Satisfaction Notes recorded or Section 153C notices issued between the period 01 April 2021 to 31 March 2022. Undisputedly, the First Proviso to Section 153C, and which has been consistently recognized to also embody the commencement point for reckoning the six or the ten AYs', shifts the relevant date from the date of initiation of search or a requisition made to the date of receipt of books of account or documents and assets seized by the jurisdictional AO of the non-searched person. Consequently, the block of six or ten AYs' would have to be reckoned bearing the aforesaid date in mind. Although in the present batch of writ petitions, the date of actual handing over has not been explicitly mentioned in a majority of the writ petitions, learned counsels for respective sides had addressed submissions based on the assumption that it would be the date of issuance of the Satisfaction Note by the AO of the non-searched person and in the case of non-availability of such a note, the date of issuance of the Section 153C notices which would be pertinent for the purposes of the First Proviso to Section 153C.

87. Assuming, therefore, that the handover of material gathered in the course of the search and pertaining to the non-searched person occurred between 01 April 2021 to 31 March 2022, the same would essentially constitute FY 2021-2022 as being the previous year of search for the purposes of the non-searched entity. As a necessary corollary, the relevant AY would become AY 2022-2023. AY 2022-2023 would thus constitute the starting point for the purposes of identifying the six years which are spoken of in Section 153C. The six AYs' are envisaged to be those which immediately precede the AY so identified with reference to the previous year of search. It would thus lead us to conclude that it would be the six AYs' immediately preceding AY 2022-2023 which could have formed the basis for initiation of action under Section 153C. Consequently, and reckoned backward, the six relevant AYs' would be:—



Computation of the six year block period as provided under Section 153C of the Act	No. of years
AY 2021-2022	1
AY 2020-2021	2
AY 2019-2020	3
AY 2018-2019	4
AY 2017-2018	5
AY 2016-2017	6

Consequently, AY 2021-2022 would become the first of the six preceding AYs' and would as per the table set out hereinabove terminate at AY 2016-2017.

88. Section 153A replicates the basis on which the six AYs' are to be identified and computed with the solitary distinction being that in the case of the searched person, the six AYs' are liable to be computed from the AY pertaining to the FY in which the search was conducted. The starting point for the purposes of identifying the six AYs' in the case of Section 153A would thus turn upon the year of search as opposed to the handover of material which is spoken of in the First Proviso to Section 153C. If one were to therefore assume that a search took place on a person between 01 April 2021 to 31 March 2022, the pertinent AY would become AY 2022-2023 and the corresponding six AYs' would be as follows:—

Computation of the six-year block period as provided under Section 153C of the Act	No. of years
AY 2021-2022	1
AY 2020-2021	2
AY 2019-2020	3
AY 2018-2019	4
AY 2017-2018	5
AY 2016-2017	6

89. That takes us then to the issue of identifying the “relevant assessment year” for the purposes of computing the ten year block. Explanation 1 to Section 153A specifies the manner in which the entire ten AY period is to be computed. While the computation of six



AYs' follows the position as enunciated and identified above, Explanation 1 prescribes that the ten AYs' would have to be computed from the end of the AY relevant to the FY in which the search was conducted or requisition made. The ten AY period consequently is to be reckoned from the end of the AY pertaining to the previous year in which the search was conducted as distinct from the preceding year which is spoken of in the case of the six relevant AYs'.

90. Viewed in that light, and while keeping the period of 01 April 2021 to 31 March 2022 as the constant, the relevant AY would be AY 2022-2023. The ten AYs' would have to be computed from 31 March 2023 with the said date indubitably constituting the end of the AY relevant to the previous year of search. Viewed in light of the above, the block period of 10 AYs' would be as follows:—

Computation of the ten-year block period as provided under Section 153C read with Section 153A of the Act	No. of years
AY 2022-2023	1
AY 2021-2022	2
AY 2020-2021	3
AY 2019-2020	4
AY 2018-2019	5
AY 2017-2018	6
AY 2016-2017	7
AY 2015-2016	8
AY 2014-2015	9
AY 2013-2014	10

4. We note that the matters at hand relates back to AYs 2010-11 to 2015-16 which are beyond ten years, as on the date of issuance of notice.
5. In view of the aforesaid position of law, all these writ petitions need to be allowed. The impugned notices dated 31.08.2024 and 12.09.2024 under Section 153C of the Act in these writ petitions are set aside.
6. The writ petitions are disposed of.



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7. The pending applications if any are disposed of as infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 28, 2025

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Signature Not Verified

Signed By: PRADEEP
SHARMA
Signing Date: 03.11.2025
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W.P.(C) 13246/2024 & connected matters

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