$~44, 45, 47 & 48

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

(44)

\+ W.P.(C) 33/2025 CM APPL. 83/2025 CM APPL. 84/2025 CM APPL. 85/2025

SURENDER PAL GUPTA .....Petitioner

Through: Mr. N.P. Sahni, Mr. Abhinav Jain and Ms. Vidhi Mangla, Advocates.

versus

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

Through: Mr. Gaurav Gupta, SSC alongwith Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs for IT Department.

(45)

\+ W.P.(C) 35/2025 CM APPL. 87/2025 CM APPL. 88/2025 CM APPL. 89/2025

SURENDER PAL GUPTA .....Petitioner

Through: Mr. N.P. Sahni, Mr. Abhinav Jain and Ms. Vidhi Mangla, Advocates.

versus

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

Through: Mr. Gaurav Gupta, SSC alongwith Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs for IT Department.

(47)

\+ W.P.(C) 37/2025 CM APPL. 94/2025 CM APPL. 95/2025 CM APPL. 96/2025

SURENDER PAL GUPTA .....Petitioner

Through: Mr. N.P. Sahni, Mr. Abhinav Jain and Ms. Vidhi Mangla, Advocates.

versus

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

Through: Mr. Gaurav Gupta, SSC alongwith Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs for IT Department.

(48)

\+ W.P.(C) 40/2025 CM APPL. 100/2025 CM APPL. 101/2025 CM APPL. 102/2025

SURENDER PAL GUPTA .....Petitioner

Through: Mr. N.P. Sahni, Mr. Abhinav Jain and Ms. Vidhi Mangla, Advocates.

versus

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

Through: Mr. Gaurav Gupta, SSC alongwith Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs for IT Department.

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

O R D E R

% **07.01.2025**

1. The petitioner has filed the present petitions challenging the notices (hereafter *the impugned notices*) issued under Section 153C of the Income Tax Act, 1961 (hereafter *the Act*) seeking to reopen the assessments for the assessment years (AY) 2010-11 to AY 2013-14, on the ground that the same

are barred by limitation. The impugned notices were issued on 30.06.2023 and according to the petitioner, the period of six years or ten years for reopening the assessment, as the case may be, under Section 153C of the Act (assuming that the same is applicable) is required to be reckoned from the said date. Therefore, the assessments for AY 2010-11 to AY 2013-14, being beyond the said period, cannot be reopened.

2. The learned counsel for the Revenue submits that the period for which the assessments can be reopened has to be reckoned from the date when the Assessing Officer (AO) of the searched person had recorded the satisfaction note that the books of accounts, material or assets found during the search belonged to the petitioner or contained information pertaining to the petitioner. He, however, fairly states that even if 23.06.2022 is considered the relevant date, the period of 10 years for issuance of a notice under Section 153C of the Act read with Section 153A of the Act would have to be reckoned from the end of the assessment year relevant to the date of recording such satisfaction note. Thus, the period of 10 years is required to be computed from the end of the assessment year 2023-24 and in any event, assessment years from AY 2010-11 to AY 2013-14 would be beyond the said period.

3. The issue involved in the present case is concededly covered by an earlier decisions of this court in ***Principal Commissioner of Income Tax Central 1 v. Ojjus Medicare Pvt. Ltd. & Ors., Neutral Citation 2024:DHC:2629-DB; Commissioner of Income Tax- 7 v. RRJ Securities Ltd., Neutral Citation 2015:DHC:8989-DB; and Saksham Commodities Limited v. Income Tax Officer Ward 22(1), Delhi & Anr., Neutral Citation 2024:DHC:2836-DB.***

4. In view of the above, the present petitions are allowed and the impugned notices dated 30.06.2023 issued under Section 153C of the Act are set aside. Consequently, notices issued under Sections 143(2) and 142(1) of the Act are also set aside.

5. Pending applications are also disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 07, 2025
kct/ms

Click here to check corrigendum, if any