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

+ ITA 412/2024

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant  
Through: Mr. Ruchir Bhatia, SSC with  
Mr. Anant Manu, JSC & Mr.  
Pratyaksh Gupta, JSC

versus

WICKWOOD DEVELOPMENT LTD. ....Respondent  
Through: Ms. Kavita Jha & Mr.  
Himanshu Aggarwal,  
Advocates

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+ ITA 413/2024

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant  
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versus

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Advocates

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

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**02.08.2024**

**CM APPL. 43791/2024 (Exemption)**

Allowed, subject to all just exceptions.

This application stands disposed of.



**ITA 412/2024 & ITA 413/2024**

1. These two appeals emanate from assessments carried out under Section 153C of the Income Tax Act, 1961 [“**Act**”] for Assessment Years [“**AY**”] 2006-07 and 2007-08. The Income Tax Appellate Tribunal [“**Tribunal**”] taking into consideration the fact that the search was conducted on 22 March 2012 and a Satisfaction Note drawn on 18 November 2013, ultimately come to hold that the reopening of the two AYs in question would not sustain bearing in mind the decision handed down by the Supreme Court in **Commissioner of Income Tax-14 vs. Jasjit Singh** [2023 SCC Online SC 1265].

2. In view of the aforesaid, we find no merit in the instant appeals. The same shall stand dismissed.

**YASHWANT VARMA, J**

**RAVINDER DUDEJA, J**

**AUGUST 2, 2024**

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