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

+ ITA 52/2024

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1

..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel with Ms. Deeksha
Gupta, Advs.

versus

OJJUS MEDICARE PVT. LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

22.01.2024

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CM APPL. 3758/2024

Bearing in mind the disclosures made, the delay of 350 days in re-filing the appeal is condoned.

The application shall stand disposed of.

ITA 52/2024

1. Notice. Although the respondent is stated to have been placed on advance notice, none has appeared on its behalf when the matter was called. Consequently, let learned counsel for the appellant take steps for service upon the said respondent through all permissible modes including via approved courier service.

2. We take note of the submission of Mr. Bhatia who contends that although the search was conducted prior to the amendments introduced with effect from 01 April 2017 in Section 153C of the Income Tax Act, 1961 [“Act”], the handing over of the documents to



the jurisdictional Assessing Officer [“AO”] occurred after that.

3. Learned counsel also draws our attention to the addition of the First Proviso to Section 153C of the Act which was introduced by way of Finance Act, 2005 with retrospective effect from 01 June 2003.

4. Since we are hearing similar issues in a batch of writ petitions which are posted on 07 February 2024, let this appeal be also included on the board of that date.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.
JANUARY 22, 2024/neha