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

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Date of Decision : 12.12.2025

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ITA 742/2025 CM APPL. 78543/2025 CM APPL. 78544/2025

PR. COMMISSIONER OF INCOME TAX (CENTRAL),
GURUGRAM

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kumar, Mr. Gibran, JSCs, and Mr.
Rishabh Nangia, Adv.

versus

DEEPAK KUMAR AGGARWAL

.....Respondent

Through: Mr. Divyansh Jain, Mr. Paritosh Jain
and Mr. Apoorv Saini, Adv.**CORAM:****HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO , J. (ORAL)**

1. This appeal lays a challenge to an order dated 19.05.2025 passed by the Income Tax Appellate Tribunal, Delhi (Tribunal) in ITA No. 4772/Del/2024 in respect of Assessment Year 2013-14, whereby the Tribunal had dismissed the appeal filed by the Revenue against the order of Commissioner of Income Tax (Appeal)-26, New Delhi.

2. The facts, which are required to be noted are, that a search and seizure operation under Section 132 of the Income Tax Act, 1961 (the Act) was carried out at the residential premises of Prahlad Kumar Aggarwal in the case of Rajesh Jain Group on 02.11.2017, wherein the Assessing Office



(A.O.) of the searched person recorded satisfaction and found certain documents pertaining to the Assessee i.e. the respondent herein, which have bearing on determination of total income for the Assessment Year under consideration and handed over the same along with seized documents to the A.O. of the Assessee on 24.06.2021. The A.O. of the Respondent/Assessee has recorded satisfaction under Section 153C of the Act for the year under consideration i.e. Assessment Year 2013-14 on 24-06-2021. Resultantly the A.O. issued notice under Section 153C of the Act. The assessment proceedings were completed on 31.12.2022 by making certain additions.

3. Aggrieved by the assessment order dated 31.12.2022, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 16.08.2024, allowed the Appeal filed by the Assessee by relying on Judgments in the case ***CIT Vs. RRJ Securities 380 ITR 612, CIT Vs. Singbad Technical Education Society: 397 ITR 344 and PCIT Central-1 Vs. Ojjus Medicare Pvt. Ltd. [2024] (4) TMI 258 (Del.)***.

4. The only case set up by the appellant/Revenue before the ITAT is that the CIT (Appeals) has committed a grave error in allowing the appeal. The Tribunal in paragraphs 6 onwards of the impugned order dated 19.05.2025 has stated as under:

“6. We have heard both the parties and perused the material available on record. In the present case date of handing over of seized document from the A.O. of the searched party is on 24/06/2021. As per the provision of Section 153C of the Act, the date of satisfaction and handing over the seized material would be the deemed date of search in so far as the Assessee is concerned. Therefore, action can be taken u/s 153C of the Act in respect of six Assessment Years from preceding year in which satisfaction was recorded, accordingly, the notice u/s 153C of the Act can be issued for Assessment Year 2016-17 to 2021-22 and not for the Assessment Year under consideration i.e. 2013-14. Therefore, the assessment year under consideration i.e. 2012-13 of the Assessee is outside the



purview of Section 153C of the Act. The said issue is also not res-integra, as the various High Courts have laid down the ratio in favour of the Assessee and also the Hon'ble Supreme Court in the case of Commissioner of Income Tax Vs. Jasjit Singh [2023] 155 taxmann.com 155(S.C) in SLP Appeal (C) No. 6566 of 2023 vide order dated 26/09/2023. Thus, we find no error or infirmity in the order of the Ld. CIT(A) in deleting the addition.

7. In the result, the Appeal of the Revenue is dismissed.”

5. The submission of Mr. Puneet Rai, learned SSC for the appellant is primarily by drawing our attention to Section 153C of the Act, more particularly Sub Section(1), which reads as under :

(1) Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that,—

(a) any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to; or

(b) any books of account or documents, seized or requisitioned, pertains or pertain to, or any information contained therein, relates to,

a person other than the person referred to in section 153A, then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against each such other person and issue notice and assess or reassess the income of the other person in accordance with the provisions of section 153A, if, that Assessing Officer is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and for the relevant assessment year or years referred to in sub-section (1) of section 153A

He contends that the six Assessment Years shall be the one preceding the Assessment Year relevant to the previous year in which the search was conducted or requisition is made. In other words, it is the submission, the search having been carried out on 02.11.2017, the six years shall also



include the Assessment Year 2013-14.

6. We are unable to agree with the said submission made by Mr. Rai in view of the first proviso to the said Section, which reads as under :

Provided that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A in the second proviso to sub-section (1) of section 153A shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person.

7. Concedingly the documents pertaining to the respondent/Assessee were handed over to the A.O. of the Assessee on 24.06.2021 and the A.O. has recorded satisfaction on the same date. If that be so, the six years must be counted from 24.06.2021, which shall not include the Assessment Year 2013-14.

8. We are of the view that the Tribunal is justified in dismissing the appeal filed by the appellant. We do not see any substantial question of law arising for consideration in this appeal. The appeal is dismissed.

9. Suffice to state, we have been informed that the judgment in the case of *PCITs. Central-1 v. Ojjus Medicare Pvt. Ltd. (2024) 4 TMI 258 (Del)* is pending consideration before the Hon'ble Supreme Court.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 12, 2025

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