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

(47)

+ **W.P.(C) 15919/2023**

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

**DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28,
DELHI AND ORS.**

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,
Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

(48)

+ **W.P.(C) 15920/2023**

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

**DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.**

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,
Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

(49)

+ **W.P.(C) 15921/2023**

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

**DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.**

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,

W.P.(C) 15919/2023 & connected

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Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

(50)

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W.P.(C) 15922/2023

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,
Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

(51)

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W.P.(C) 15923/2023

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,
Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

(52)

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W.P.(C) 15924/2023

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,



Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

(53)

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W.P.(C) 15925/2023

SANJEEV AGARWAL

..... Petitioner

Through: Mr Ankit Agarwal, Adv.

versus

**DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28
& ORS.**

..... Respondents

Through: Mr Shlok Chandra, Sr. Standing
Counsel with Ms Madhavi Shukla,
Ms Priya Sarkar, Jr. Standing Counsel
and Mr Ujjawal Jain, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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13.12.2023

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 64135/2023 in W.P.(C) 15919/2023

CM APPL. 64137/2023 in W.P.(C) 15920/2023

CM APPL. 64139/2023 in W.P.(C) 15921/2023

CM APPL. 64141/2023 in W.P.(C) 15922/2023

CM APPL. 64146/2023 in W.P.(C) 15923/2023

CM APPL. 64149/2023 in W.P.(C) 15924/2023

CM APPL. 64153/2023 in W.P.(C) 15925/2023

1. Allowed, subject to the petitioner filing legible/translated copies of the annexures, at least three (3) days before the next date of hearing.

W.P.(C) 15919/2023 & connected

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CM APPL. 64134/2023 in W.P.(C) 15919/2023

CM APPL. 64136/2023 in W.P.(C) 15920/2023

CM APPL. 64138/2023 in W.P.(C) 15921/2023

CM APPL. 64140/2023 in W.P.(C) 15922/2023

CM APPL. 64145/2023 in W.P.(C) 15923/2023

CM APPL. 64148/2023 in W.P.(C) 15924/2023

CM APPL. 64152/2023 in W.P.(C) 15925/2023 *[Applications filed on behalf of the petitioner seeking interim relief]*

2. These writ petitions concern Assessment Years (AY) 2018-19 [W.P.(C) 15919/2023], AY 2015-16 [W.P.(C) 15920/2023], AY 2020-21 [W.P.(C) 15921/2023], AY 2016-17 [W.P.(C) 15922/2023], AY 2017-18 [W.P.(C) 15923/2023], AY 2014-15 [W.P.(C) 15924/2023] and AY 2019-20 [W.P.(C) 15925/2023].

3. The issues that have been raised by Mr Ankit Agarwal, learned counsel, who appears on behalf of the petitioner/assessee are:

(i) First, no satisfaction note has been generated by the Assessing Officer (AO) of the petitioner/assessee. According to Mr Agarwal, the AO of the petitioner/assessee, at the relevant point of time, was respondent no. 2. It is stated that the preparation of a satisfaction note was mandatory, as per provisions of Section 153C of the Income-tax Act, 1961 [in short, “Act”], before assessment proceedings were triggered against the petitioner/assessee. In this connection, it is pointed out that a search was conducted on 18.10.2019, on Alankit Group, which led to the issuance of notice *qua* the petitioner/assessee under Section 153C of the Act.



(ii) Second, a perusal of the satisfaction note dated 09.06.2022, drawn up by the then AO of the searched group adverted to the fact that incriminating material *qua* the petitioner/assessee have been found for Financial Year (FY) 2015-16 [AY 2016-17] and FY 2016-17 [AY 2017-18], whereas, proceedings under Section 153C of the Act had been triggered for other assessment years as well, without any incriminating material being available *qua* them.

4. Against this backdrop, Mr Agarwal submits that objections raised on aspects referred to hereinabove, were rejected by respondent no. 4 *via* separate orders dated 18.10.2023.

5. According to us, the matter requires examination.

6. Issue notice.

6.1 Mr Shlok Chandra, learned senior standing counsel, accepts notice on behalf of respondents/revenue.

7. A counter-affidavit will be filed within six (6) weeks.

7.1 Rejoinder thereto, if any, will be filed at least five (5) days before the next date of hearing.

8. Meanwhile, the proceedings that have been initiated under the impugned notice dated 29.06.2022, for the moment, shall remain stayed.

9. List the matters on 08.04.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 13, 2023/R.Y

Click here to check corrigendum, if any

W.P.(C) 15919/2023 & connected

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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 753/2023, CM APPL. 64439/2023 & 64440/2023

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1**

..... Appellant

Through: Mr Pratyaksh Gupta, Standing
Counsel.

versus

ADOBE SYSTEMS SOFTWARE IRELAND LTD

..... Respondent

Through: Mr Vishal Kalra, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

13.12.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

1. An adjournment slip has been moved on behalf of the appellant/revenue.
2. Mr Vishal Kalra, learned counsel, who appears on behalf of respondent/assessee, says that the request can be acceded to, and the matter be listed on 15.12.2023 when connected matters are listed for hearing.
3. Accordingly, list the above-captioned appeal on 15.12.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 13, 2023/RV

Click here to check corrigendum, if any