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

+ **W.P.(C) 3471/2024**
RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma
Shankar, Mr. Pranay Mohan
Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates

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+ **W.P.(C) 3472/2024**
RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma
Shankar, Mr. Pranay Mohan
Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates



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W.P.(C) 3473/2024

RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma
Shankar, Mr. Pranay Mohan
Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates

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W.P.(C) 3474/2024

RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma
Shankar, Mr. Pranay Mohan
Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates

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W.P.(C) 3477/2024

RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma



Shankar, Mr. Pranay Mohan
Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates

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+ **W.P.(C) 3478/2024**
RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma
Shankar, Mr. Pranay Mohan
Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates

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+ **W.P.(C) 3479/2024**
RASHMI MAGAZINE

..... Petitioner

Through: Mr. Salil Aggarwal, Sr.
Advocate alongwith Mr.
Madhur Aggarwal, Mr. Uma
Shankar, Mr. Pranay Mohan



Govil and Ms. Ritambhara
Narang, Advocates

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Mr. Ritika Vohara and
Mr. Utkarsh Kandpal,
Advocates

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR
KAURAV**

ORDER

07.03.2024

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CM APPL 14168/2024 (Exemption) in W.P.(C) 3471/2024
CM APPL 14170/2024 (Exemption) in W.P.(C) 3472/2024
CM APPL 14172/2024 (Exemption) in W.P.(C) 3473/2024
CM APPL 14174/2024 (Exemption) in W.P.(C) 3474/2024
CM APPL 14180/2024 (Exemption) in W.P.(C) 3477/2024
CM APPL 14182/2024 (Exemption) in W.P.(C) 3478/2024
CM APPL 14184/2024 (Exemption) in W.P.(C) 3479/2024

Allowed, subject to all just exceptions.

The applications stand disposed of.

W.P.(C) 3471/2024 and CM APPL 14167/2024 (Interim relief)
W.P.(C) 3472/2024 and CM APPL 14169/2024 (Interim relief)
W.P.(C) 3473/2024 and CM APPL 14171/2024 (Interim relief)
W.P.(C) 3474/2024 and CM APPL 14173/2024 (Interim relief)
W.P.(C) 3477/2024 and CM APPL 14179/2024 (Interim relief)
W.P.(C) 3478/2024 and CM APPL 14181/2024 (Interim relief)
W.P.(C) 3479/2024 and CM APPL 14183/2024 (Interim relief)

1. These writ petitions have been preferred against the notice dated 30 March 2023 issued under Section 153C of the Income Tax



Act, 1961 [“**Act**”] for Assessment Year [“**AY**”] 2016-17 [W.P.(C) W.P.(C) 3471/2024], AY 2020-21 [W.P.(C) 3472/2024], AY 2017-18 [W.P.(C) 3473/2024], AY 2014-15 [W.P.(C) 3474/2024], AY 2018-19 [W.P.(C) 3477/2024], AY 2019-20 [W.P.(C) 3478/2024] and AY 2015-16 [W.P.(C) 3479/2024] and consequential proceedings.

2. Notice. Since the respondents are represented by Mr. Meharchandani, let a reply be filed within a period of three weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit. Let these petitions be called again on 03.05.2024.

3. Prima facie and from a reading of the satisfaction note, we find that the Assessing Officer [“**AO**”] appears to have completely ignored the proviso to Section 153C of the Income Tax Act, 1961 [“**Act**”].

4. Additionally, the satisfaction note speaks of incriminating material relevant only for Financial Year 2013-14 corresponding to AY 2014-15. It is in the aforesaid backdrop that it was submitted that the assumption of jurisdiction under Section 153C of the Act for AYs’ other than those mentioned above would not sustain.

5. We note that the provision itself ties the material gathered with the phrase “*have a bearing on the determination of the total income of such other person*” for the six preceding assessment years or the relevant assessment years as contemplated under Section 153A of the Act. Matter requires consideration.

6. In view of the aforesaid and prima facie we find that the initiation of proceedings under Section 153C of the Act would not sustain.

7. It is thus provided that while it shall be open for the respondents to proceed further with the impugned notices, any orders adverse to



the writ petitioner, if passed, shall not be given effect to till the next date of listing.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 7, 2024

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