



\$~36 & 37

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

+ W.P.(C) 15923/2023

SANJEEV AGARWAL

.....Petitioner

Through: Mr. Ankit Aggarwal, Ms.
Viyushti Rawat, Advs.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL

CIRCLE 28 & ORS.

.....Respondent

Through: Mr. Shlok Chandra, SSC with
Ms. Nancy Jain, Ms. Madhvi
Shukla, Advs.

37

+ W.P.(C) 35/2024

SUDHIR AGARWAL

.....Petitioner

Through: Mr. Ankit Aggarwal, Ms.
Viyushti Rawat, Advs.

versus

DY COMMISSIONER OF INCOME TAX CENTRAL

CIRCLE 28 & ORS.

.....Respondent

Through: Mr. Shlok Chandra, SSC with
Ms. Nancy Jain, Ms. Madhvi
Shukla, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

%

10.02.2025

CM APPL. 7848/2025 in W.P.(C) 15923/2023

This is an application filed by the respondents seeking to place additional documents on record.

Bearing in mind the disclosures made, the application is allowed. The documents annexed with the application, subject to due verification, are taken on record.

Application stands disposed of.



W.P.(C) 15923/2023, CM APPL. 64145/2023
W.P.(C) 35/2024, CM APPL. 81/2024-(STAY)

1. We have been shown a copy of the additional affidavit which has been circulated on behalf of the respondents. Although the same has not been formally included on our record by the Registry, a copy of the said affidavit has been provided by the learned counsel for the petitioner for our perusal.
2. From the disclosures which are made in the said affidavit, we find from a reading of Para 7 that the jurisdictional **Assessing Officer**¹ of the searched entity is stated to have drawn a Satisfaction Note on 09 June 2022 recording that the search of the Alankit Group which had been undertaken on 18 October 2019 had led to documents which pertained to the writ petitioner being discovered.
3. On the basis of that note, the said material is stated to have been transmitted to the jurisdictional AO of the petitioner, namely, the Joint Commissioner of Income Tax Central Circle – 2, Kanpur. The Satisfaction Note which the jurisdictional AO of the writ petitioner is stated to have drawn bears no date.
4. It is further averred by the petitioner that what was in fact provided to him was a copy of the Satisfaction Note which had been drawn by the AO of the searched entity. According to learned counsel, the Satisfaction Note referable to Section 153C of the **Income Tax Act, 1961**² was provided to the petitioner only under the cover of an e-mail dated 14 September 2023 and thus much after the issuance of the notice under Section 153C and which is dated 29 June 2022.
5. There is yet another discrepancy which is pointed out by

¹ AO

² Act



learned counsel who also drew our attention to the fact that the notice under Section 153C is stated to have been issued by the Assistant Commissioner of Income Tax when as per the disclosures made in the additional affidavit filed by the respondents itself, the jurisdictional AO was the Joint Commissioner.

6. These and other aspects would clearly warrant an explanation being tendered.
7. Consequently, we direct the respondents to produce the relevant record on the next date of hearing. A copy of the additional affidavit which has been provided to us shall be included on our digital record.
8. List again on 20.03.2025.
9. Interim order to continue till the next date.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 10, 2025/neha