

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI R. K. PANDA ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 3977/DEL/2015 (A.Y 2009-10)

&

I.T.A. No. 3978/DEL/2015 (A.Y 2010-11)

(THROUGH VIDEO CONFERENCING)

Heera Singh Bhola A-30, Sham Nagar New Delhi BHGPS0586M (APPELLANT)	Vs	DCIT Central Circle-8 New Delhi (RESPONDENT)
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Appellant by	Sh. P. C. Yadav, Adv
Respondent by	Sh. Satpal Gulati, CIT(DR)

Date of Hearing: 09.03.2021

Date of pronouncement of Order: 20.04.2021

Date of pronouncement of Corrigendum: 22/04/2021

Corrigendum

PER SUCHITRA KAMBLE, JM

These two appeals are filed by the assessee against order dated 25/-3/2015 passed by CIT(A)-XXV, New Delhi for assessment year 2009-10 & 2010-11 respectively. In the above appeals vide order dated 20.04.2021 we find that certain mistakes have crept in the finding portion of the order in para 7. Therefore, we are modifying through this corrigendum and direct that para 7 of the order may be read as under:

“7. We have heard both the parties and perused the material available on record. It is pertinent to note that no satisfaction was recorded in case of

search person and thus, the assessment itself becomes null and void. In fact, in the present case the Assessing Officer of assessee while submitting the remand report has categorically accepted that he has not recorded any satisfaction in the file of searched person. He has just taken a plea that he was the Assessing Officer of both searched person and of the assessee. Besides this the contentions of the Ld. AR that as per the sub-rule-5 of Rule 6F every assessee under the Income Tax Act has to maintain the account of six previous years for the purpose of Income Tax. Now supposing a search is conducted in one year and documents of other person are handed over to the Assessing Officer, of other person or to the Assessing Officer with whom jurisdiction is centralized, after two years from the date of search, then for which six years the other person would show his accounts, whether for the years which are applicable for search person or for those years which are governed by the proviso. Thus, for those years which are governed by the proviso because the Income Tax Rules say so. And that is why the legislature in his wisdom by virtue of proviso, has substituted the date of search with the date of receiving of the documents pertaining to such other. Otherwise provisions of Rule 6F would be redundant and the Assessing Officer can be asked for records of those years also for which an assessee is not obliged to maintain records. However, the Assessing Officer assuming the impugned year, as a year of search, has framed the assessee under normal provisions of Income Tax. Thus, while applying the mandate of the proviso of section 153C read with 153A(1) and principle of law as laid down by the Hon'ble Jurisdictional High Court in the case of RRJ Securities reported in 380 ITR 612(Del) then the six years which were to be covered are the years mentioned in table given by the Ld. AR at the time of hearing which is as follows:

<i>01.04.2011 to 31.03.2012</i>	<i>2012-13 (Search year for 153C)</i>
<i>1.04.2010 to 31.03.2011</i>	<i>2011-12</i>
<i>01.04.2009 to 31.03.2010</i>	<i>2010-11</i>
<i>1.04.2008 to 31.03.2009</i>	<i>2009-10</i>
<i>1.04.2007 to 31.03.2008</i>	<i>2008-09</i>
<i>1.04.2006 to 31.03.2007</i>	<i>2007-08</i>

1.04.2005 to 31.03.2006	2006-07
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Thus, these contentions of the Ld. AR are sustainable under the provisions of the Income Tax Act as well as Income Tax Rules. Hence, the appeal of the assessee being ITA No. 3977/Del/2015 is allowed.”

Corrigendum pronounced on this 22nd Day of April, 2021

Sd/-

**(R. K. PANDA)
ACCOUNTANT MEMBER**

Dated : 22/04/2021

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT NEW DELHI