

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "B" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.No.825/PUN./2024
Assessment Year 2009-2010

Yeshwant Chabaji Dhankude, S.No.102/4, Nanded City, Sinhagad Road, Pune - 411 041. Maharashtra. PAN ALSPD7266L (Appellant)	vs.	The ACIT, Central Circle-2(4), 6 th Floor, Aayakar Sadan, Bodhi Towers, Salisbury Park, Gultekdi, PUNE. Maharashtra. PIN - 411 037. (Respondent)
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For Assessee :	Shri Suhas Bora
For Revenue :	Shri Sourabh Nayak, Addl. CIT

Date of Hearing :	20.06.2024
Date of Pronouncement :	21.06.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2009-2010, arises against the CIT(A), Pune-12, Pune's Din and Order No. ITBA/APL/S/250/2023-24/1062317848(1), dated 09.03.2024, in proceedings u/s.153C r.w.s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that there arises a fundamental question of validity of the impugned sec.153C proceedings itself. There could be hardly any dispute that sec.153C(1) prescribes the period of six assessment years

as “immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made”. This is further followed by the first proviso thereto that the date of such initiation of search 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”.

3. We notice keeping in mind this clinching statutory provision that the departmental authorities herein had carried out the impugned search on 19.12.2017 followed by the Assessing Officer satisfaction dated 17.01.2020 initiating sec.153C proceedings against the assessee for the impugned assessment year 2009-2010 which admittedly is well beyond the period of six assessment years counted from the date of satisfaction u/sec.153C(1) read with the foregoing first proviso.

3.1. Faced with this situation, Mr. Sourabh Nayak vehemently argued that such proceedings could be indeed treated as to have been issued u/sec.148 of the Act or the same do not get invalidated in above terms. We are afraid that such an interpretation of the foregoing statutory provision is hardly permissible once the legislative mandate is very much clear regarding the clinching aspect of “six assessment years”. We thus deem it as a fit case to quash the impugned sec.153C

assessment herein dated 11.05.2021 itself for this precise reason. Ordered accordingly.

All other pleadings on merits stand rendered academic.

4. This assessee's appeal is allowed in above terms.

Order pronounced in the open Court on 21.06.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 21st June, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "B" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.