

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

**ITA Nos. 2678 to 2681/Del/2022
(Asstt. Years : 2012-13 to 2015-16)**

ACIT, Central Circle-1, Gurgaon, Haryana (APPELLANT)	Vs	Ashoka Traders Pvt. Ltd., H.No. 597, Sector-16A, Faridabad, Haryana-121001 (RESPONDENT)
PAN No. AAECA6779K		

**Assessee by : Ms. Parul Agarwal, CA
Revenue by : Mr. Javed Akhtar, CIT-DR**

Date of Hearing: 20.11.2024	Date of Pronouncement: 27.11.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These Revenue's instant four appeals ITA Nos. 2678 to 2681/Del/2022, for Assessment Years 2012-13 to 2015-16, arise against the CIT(A)-3, Gurgaon's common orders dated 31.08.2022 in case No. 10213, 10289, 10689 & 11074/CIT(A)-3/GGN/2021-22 in proceedings u/s 153C r.w.s. 143(3) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both parties at length. Case files perused.
3. It transpires during the course of hearing that the Revenue's instant four appeals raise the first and foremost question of validity of the impugned section 153C assessment itself going to root of the matter. This is for the precise reason that section 153C(1) first proviso stipulates that in case of a person other than the searched person against whom the

relevant proceedings are to be initiated, the date of initiation of search.....shall be construed as reference to the date of receiving the books of account or documents.....by the Assessing Officer having jurisdiction. We note in this statutory backdrop that the learned Assessing Officer had recorded his section 153C satisfaction on 07.06.2021 which ought to be taken as the date of initiation of search in very terms.

4. Faced with this situation, we invited learned CIT-DR's attention to the fact that counting backward from this clinching date, the relevant six assessment years immediately preceding to the assessment year do not cover these four assessment years A.Y.'s 2012-13 to 2015-16. Mr. Akhtar at this stage quoted the statutory amendment inserted "for the relevant assessment year or years referred to sub-section (1) to section 153A(1) proviso made applicable to section 153C(1) to buttress the point that these four assessment years very well fall within "ten" assessment years and therefore, the impugned proceedings have been validity initiated against the assessee.

5. We have given our thoughtful consideration of the Revenue's foregoing vehement contentions and find no merit therein in light of PCIT Vs. Ojjus Medicare Pvt. Ltd. & Others (2024) 465 ITR 101 (Del.) wherein their lordships made it clear in para 119 (G) and (H) that the corresponding section 153C satisfaction note itself must take note of the relevant conditions as per the foregoing amendment made applicable by the legislature vide Finance Act, 2017 w.e.f. 01.04.2017 onwards.

6. We wish to make it clear that neither the learned Assessing Officer's assessment nor the departmental side during the course of hearing has been able to prove the

foregoing compliance for the purpose of invoking the amended provision in assessee's case by producing the relevant satisfaction note. We thus find merit in the assessee's instant first and foremost legal argument and quash all these four assessments in very terms. Ordered accordingly.

7. All other pleadings on merit in these four appeals stand rendered academic.

8. These Revenue's four appeals ITA Nos. 2678 to 2681/Del/2022 are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 27/11/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 27/11/2024

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR