

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. Naveen Chandra, Accountant Member**

**ITA No. 5604/Del/2024 : Asstt. Year : 2021-22**

DCIT, Central Circle-31, New Delhi	Vs	Rajesh Craft Jewel India Pvt. Ltd. 1171, Kucha Mahajani, Chandani Chowk, Delhi-110006
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABCR5234R</b>		

**Assessee by : Sh. Somvir Singh, Adv.**

**Revenue by : Ms. Harpreet Kaur Hansra, Sr. DR**

**Date of Hearing: 05.05.2025**

**Date of Pronouncement: 05.05.2025**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This Revenue's appeal for Assessment Year 2021-22, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/APL/M/250/2024-25/1069269543(1) dated 30.09.2024, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. The Revenue's appeal raises the following substantive grounds:

*"1. The order of the Ld. CIT (A) is perverse, erroneous and is not tenable on facts and in law.*

*2. Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) was justified in ignoring the fact that the issue has not attained finality and department is in the process of filing SLP before the Hon'ble Supreme Court*

*against Hon'ble Delhi High Court's decision in the case of OJJUS MEDICARE PVT. LTD. Further, in the matter of Jasjit Singh also, the revenue is in the process of filing review application before the Hon'ble Supreme Court.*

*3. Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) was justified in holding that block periods for assessment u/s 153C of the income-tax Act, 1961, have to be calculated from the date of receipt of the books of accounts, documents or assets seized, by the jurisdictional AO of the non-searched person, even when this interpretation is contrary to the legislative intent since for the years after the search there can never be incriminating seized material and as such assessment in years cannot be made u/s 163C of the Act?*

*4. The grounds of appeal are without prejudice to each other."*

4. Suffice to say, the Revenue's sole substantive grievance canvassed in the instant appeal seeks to reverse the CIT(A)'s lower appellate findings holding the assessment framed by the Assessing Officer u/s 143(3) of the Act as non-est in the eyes of law. This is for the precise reason that the impugned assessment year before us is A.Y. 2021-22. And that the department had carried out a search action dated 06.01.2021 followed by centralization of the assessee's case dated 07.12.2022 going by the corresponding seized material in course thereof. This being the clinching factual position, learned CIT(A) holds that as per section 153C(1) 1<sup>st</sup> proviso read with case law PCIT vs. Ojjus Medicare Pvt. Ltd. (2024) 465 ITR 101 (Del.), PCIT vs. Jasjit Singh (2024) 336 CTR 634 (Delhi) and CIT Vs. RRJ Securities Ltd. (2016) 380 ITR 0612, it is the date of receipt of the search records which has to be taken as the date of search followed by initiation of section

153C proceedings which includes assessment year 2021-22 herein. Learned CIT(A), therefore, concludes that the impugned assessment framed u/s 143(3) is not sustainable in law as the same ought to have been finalized u/s 153C of the Act.

5. The Revenue vehemently argues in light of it's above extracted substantive grounds that the department is in the process of filing it's Special Leave Petition ("SLP") in hon'ble apex court in Ojjus Medicare Pvt. Ltd. (supra) and also a review application in Jasjit Singh (supra) case(s) hereinabove. We are of the considered view that once the assessee's case is covered u/s 153C(1) first proviso of the Act, the mere fact that the department is in the process of availing it's legal remedies before hon'ble apex court would not *ipso facto* result in postponing of the hearing in the instant appeal. We accordingly uphold the learned CIT(A) well reasoned findings quashing the impugned section 143(3) as non-est in the eyes of law. Ordered accordingly.

6. This Revenue's appeal is dismissed.

Order Pronounced in the Open Court on 05/05/2025.

Sd/-  
**(Naveen Chandra)**  
**Accountant Member**  
**Dated: 05/05/2025**

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**