

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 33 & 34/Del/2025  
Asstt. Yr.: 2009-10 & 2012-13**

<b>Anil Kapilashrami, 1002, Tower-4, Vipul Belmonte, Golf Course Road, Sector-56, Gurgaon, Haryana-122011.</b>	<b><u>Vs</u></b>	<b>DCIT, Central Circle-20, New Delhi.</b>
<b>PAN: AFBPK 2728 K</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Assessee represented by</b>	<b>Ms. Laxmi Punie, Adv. &amp; Ms. Sakshi, CA</b>
<b>Department represented by</b>	<b>Sh. Anurag S Daria Sr. DR</b>
<b>Date of hearing</b>	<b>18.08.2025</b>
<b>Date of pronouncement</b>	<b>18.08.2025</b>

**ORDER**

**PER SATBEER SINGH GODARA, J.M:**

These assessee's twin appeals ITA Nos. 33 & 34/Del/2025 for A.Y. 2009-10 & 2012-13 arise against Commissioner of Income-tax (Appeals)-26, New Delhi's as many orders DIN No. 408; DCR 190/58 [Appeal No. 26/10034/2008-09) & DIN No. 407; DCR 189/58 [Appeal No. 26/10151/2011-12], both dated 06.11.2024,

respectively, in penalty proceedings u/s 271(1)(c) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case files perused.

2. It emerges during the course of hearing that both the learned lower authorities have invoked section 271(1)(c) penalty provision in holding the assessee to have concealed and furnished inaccurate particulars of income; going by the corresponding incriminating material found/seized in the search herein dated 13.06.2018 conducted in M/s Pythhos Group. We make it clear that there is no dispute between the parties that the learned Assessing Officer had recorded his satisfaction and issued Section 153C notice to the assessee on 30.07.2021 i.e. in F.Y. 2021-22 (A.Y. 2022-23). This being the clinching factual position, we hereby quote Section 153C(1) first proviso that “ *the reference to the date of search ..... shall be construed as reference to the date of receiving the books of account or .....*” which has been interpreted as the date of issuing Section 153C notice in PCIT v. Ojjus Medicare (P) Ltd. [2024] 465 ITR 101 (Delhi).

3. That being the case, we are of the considered view that the impugned former assessment year A.Y. 2009-10 is any way not covered the maximum time period of ten assessment years in Section 153C read with Section 153A(1) 1<sup>st</sup> proviso incorporating the statutory expression “and for the relevant assessment years(s)”; counted backward from the above date of search. The outcome would be hardly

different in the latter A.Y. 2012-13 as the learned lower authorities have not recorded their corresponding Section 153C satisfaction in specific format as per para 119(B) & (I) in their lordships' discussions. We, therefore, see no merit in the learned lower authorities' respective findings levying the impugned penalties in furtherance to Section 153C assessments, in the assessee's hands which stand deleted in very terms. Ordered accordingly.

All other pleadings on merits between the parties stand rendered academic.

4. These assessee's twin appeals ITA Nos. 33 & 34/Del/2025 are allowed in above terms. A copy of this common order be placed in respective case files.

Order pronounced in open court on 18.08.2025.

**Sd/-**  
**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

**Dated: 18.08.2025.**

**\*MP\***

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**