

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITAs No.3326 & 3345/Del/2025
Assessment Years: 2014-15 & 2015-16

Harmit Bawa,
C-38, 1st Floor,
Pamposh Enclave,
New Delhi – 110 048.

Vs DCIT,
CC-27,
Delhi

PAN: ASQPB0280K

(Appellants)

(Respondents)

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|-----------------------|---|---|
| Assessee by | : | Shri Rajendra Singh Rathore, Adv. & Shri Manpreet Singh Kapoor, CA |
| Revenue by | : | Shri Mahesh Kumar, CIT-DR |
| Date of Hearing | : | 29.09.2025 |
| Date of Pronouncement | : | 29.10.2025 |

ORDER

PER ANUBHAV SHARMA, JM:

These are appeals preferred by the assessee against the orders dated 20.03.2025 of the Commissioner of Income-tax (Appeals)-29, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeals No.CIT(A), Delhi-29/10584/2013-14 and CIT(A), Delhi-29/10766/2014-15, respectively, arising out of the appeals before it against the orders dated 16.05.2023 passed u/s 153C r.w.s. 143(3) of the Income Tax Act,

1961 (hereinafter referred as 'the Act') by the DCIT, CC-27, New Delhi (hereinafter referred to as the Ld. AO).

2. On hearing both the sides, in regard to the present assessment year, the case of the assessee is that the assessment is beyond the period of six years from the date of recording of the satisfaction. The facts in the case are arising out of the return filed on 06.02.2015 and the subsequent search and seizure operation which was carried out on 22.08.2019 at the premises of Rupali Buildwell group. In the case of the assessee, certain documents were found of incriminating nature in the said search for which proceedings u/s 153C of the Act were initiated. Though the case of the assessee is that there were no incriminating material, but, otherwise what is relevant is that notice u/s 153C of the Act was issued on 06.08.2022 in response to which the assessee filed return of income on 05.09.2022. The copy of the satisfaction note shows the same was recorded on 15.03.2022 by the AO of the searched person and, on that date, documents were forwarded to the AO. That being the case, the search year happens to be AY 2022-23 and the six assessment years falling for consideration for reopening search assessment fall upto the year 2017-18. Thus, the present assessment year 2014-15 and 2015-16 are beyond the period of reopening of such assessment permitted under the law. For this proposition, we rely the decision of the Hon'ble Supreme Court in the case **CIT-14 vs Jasjit Singh [TS-5199-SC-**

2023-O] and of Hon'ble Delhi High Court in **Pr. CIT, Central-1 vs Ojju Medicare Pvt. Ltd. [TS-5183-HC-2024(Delhi)-O].**

3. Thus Ground no. 4 in both the appeals is sustained. The appeals are allowed. Impugned assessments stand quashed.

Order pronounced in the open court on 29.10.2025.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: 29th October, 2025.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi