

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

**Before Sh. Yogesh Kumar US, Judicial Member
&
Sh. Naveen Chandra, Accountant Member**

ITA No. 3737/Del./2025 :Asstt. Year : 2014-15

ACIT, Central Circle-25, New Delhi-110055 (APPELLANT)	Vs	Pradeep Kumar Gupta(HUF) Plot No. BT-37, Shalimar Bagh, New Delhi-1100888 (RESPONDENT)
PAN No. AAAHP2123D		

Assessee by: None

Revenue by: Sh. Sumer Singh Meena, CIT-DR

Date of Hearing: 08.12.2025	Date of Pronouncement: 29.12.2025
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ORDER

Per Yogesh Kumar US, Judicial Member:

The present appeal is filed by the Revenue against the order of the Id. Commissioner of Income Tax(Appeals)-25['Ld. CIT(A)' for short], New Delhi dated 13.02.2025 pertaining to Assessment Year 2014-15.

2. There is a delay of 5 days in filing the present appeal. For the reasons stated in the petition for condonation of delay, the delay of 5 days in filing the appeal is condoned.

3. In the above appeal, Revenue challenged the order of the Id. CIT(A) dated 13.02.2025 wherein the Id. CIT(A) by relying on the judgment of the Hon'ble jurisdictional High Court in the case of PCIT vs. Ojjus Medicare Pvt. Ltd. (2024) 465 ITR 101 (Del.), allowed the appeal of the assessee. Aggrieved by the order of the Id. CIT(A), Revenue preferred the captioned

appeal. The Id. DR relying on the assessment order, sought for allowing the appeal.

4. It is found that the Id. CIT(A) while setting aside the assessment order observed that the year under consideration is not covered within the six assessment years as per section 153C of the Act and by following the ratio laid down by the Hon'ble jurisdictional High Court in the case of Ojjus Medicare Pvt. Ltd. (surpa), held that the assessment year under consideration would fall beyond the ambit of six years provided u/s 153C r.w.s. 153A of the Act. Accordingly allowed the appeal of the assessee.

5. Considering the above facts and circumstances, since there is no contrary judgment or differentiable facts brought on record by the department, we find no merits in the grounds of appeal of the Revenue. Accordingly, the appeal of the Revenue is dismissed as *devoid* of merits.

6. In the result, the Appeal of the Revenue is dismissed.

Order Pronounced in the Open Court on 29/12/2025.

Sd/-

Sd/-

(Naveen Chandra)
Accountant Member

(Yogesh Kumar US)
Judicial Member

Dated: 29/12/2025

Subodh Kumar, Sr. PS

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

ASSISTANT REGISTRAR