

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.355/Del/2025
(Assessment Year:2021-22)**

Deputy Commissioner of Income Tax, Room No. 343, 3 rd Floor, E-2, ARA Centre, Jhandewalan Exten. New Delhi – 110018	Vs.	Aman Agarwal WZ-17, Ashok Nagar S.O. West Delhi Delhi – 110018
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: BFMPA2043B		
Appellant	..	Respondent

Appellant by :	Sh. Anil Jain, CA
Respondent by :	Ms. Pooja Swaroop, CIT, DR

Date of Hearing	12.11.2025
Date of Pronouncement	14.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Revenue against the order dated 25.10.2024 of the Ld. CIT(A), New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’) in DIN No :

ITBA/APL/M/250/2024-25/1069944893(1) arising out of the order dated 30.12.2022 u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the DCIT, Central Circle-31 for AY: 2021-22.

2. On hearing both the sides we find that the assessee succeeded before the Ld. First Appellate Authority on the basis that the year under consideration was found to be falling in the block period of 6 Assessment Years for which assessment should have been concluded u/s 153C of the Act and not u/s 143(3) of the Act and Id. CIT(A) has taken into consideration the judicial decision of Hon'ble Supreme Court in the case of **CIT vs. Jasjit Singh (2023) 458 ITR 437 (SC)** and Hon'ble Delhi High Court in the case of **Ojjus Medicare Pvt. Ltd. (2024) 161 taxman.com 160 (Delhi)**.

4. Though, the Id. DR has vehemently defended the issue, however, the legal position that date of recording satisfaction note in the case of third party is considered as date of search in the case of the third party and which forms basis of ascertaining relevant block of search assessment years could not be disputed by any law to the contrary. In the case of present assessee the date of recording satisfaction, as third party, was 02.08.2022 meaning thereby the

current AY: 2023-24 for which assessment has been made u/s 143(3) falls in block of 6 years starting from 2017-18 to AY: 2022-23. In fact, in the case of Aditya Agarwal in ITA No. 180/Del/2025 which is the case of the brother of the assessee, the Coordinate Bench by order dated 13.05.2023 dismissed the appeal of revenue.

5. Thus, grounds raised by the revenue in the present appeal too have no substance and appeal of the revenue is dismissed.

Order pronounced in the open court on 14.01.2026

Sd/-
(S Rifaur Rahman)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 14.01.2026
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI