

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Amitabh Shukla, Accountant Member**

ITA No. 6101/Del./2025 : Asstt. Year : 2011-12

ITA No. 6102/Del./2025 : Asstt. Year : 2012-13

ITA No. 6103/Del./2025 : Asstt. Year : 2013-14

DCIT, Central Circle-17, New Delhi-110055	Vs	M/s AKG Consultant Pvt. Ltd., 225, 2 nd Floor, Tej Kumar Plaza, Triloki Nath Road, Hazaratganj, Lucknow-226001
(APPELLANT)		(RESPONDENT)
PAN No. AABCA78844C		

ITA No. 6104/Del./2025 : Asstt. Year : 2010-11

ITA No. 6105/Del./2025 : Asstt. Year : 2011-12

DCIT, Central Circle-17, New Delhi-110055	Vs	Ms. Namita Gupta, 1/2, Kucknow, G.P.O., Lucknow-226001
(APPELLANT)		(RESPONDENT)
PAN No. AFDPG1793G		

ITA No. 6108/Del./2025 : Asstt. Year : 2013-14

DCIT, Central Circle-17, New Delhi-110055	Vs	Ashwani Kumar Gupta(HUF), 14, Ratan Mahal, 15/197, Kanpur Nagar, Civil Lines, Kanpur Dehat, Kanpur-208001
(APPELLANT)		(RESPONDENT)
PAN No. AAEHA1230J		

Assessee by: Sh. Sandeep Chadha, FCA

Revenue by: Ms. Amish S. Gupt, CIT-DR

Date of Hearing: 21.01.2026	Date of Pronouncement: 21.01.2026
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ORDER

Per Bench:

The instant batch of six Revenue's appeals ITA Nos. 6101 to 6105 & 6108/Del/2025, arise against the CIT(A)-27, New Delhi's common order dated 24.06.2025, in assessment years

2010-11 to 2013-14, passed in case Nos. 10081/2009-10, 10067/2010-11, 10066/2010-11, 10157/2010-11, 10224/2012-13 & 10222/2012-13 respectively, in proceedings u/s 153C r.w.s. 143(3) of the Income Tax Act, 1961.

2. Heard both the parties at length. Case files perused.

3. We notice at the outset that the learned CIT(A) identical lower appellate discussion has quashed all the impugned six assessments framed by the Assessing Officer u/s 153C r.w.s. 143(3) of the Act dated 31.03.2024 as not sustainable in law as follows:

"5.1 I have carefully considered the submissions made by the appellant and the assessment order. In these grounds the appellant has challenged the assumption of jurisdiction u/s 153C of the AO. The ground taken by the appellant is that the initiation of proceedings u/s 153C for the year under consideration is apparently barred by limitation as the AY 2011-12 falls beyond the period of ten assessment years from the end of the assessment year relevant to the previous year in which the seized material is received by the learned AO.

Before delving into the legal grounds; it is essential to go through the facts and the legal provisions under section 153C of the Act. In the instant case, the proceeding under section 153C of the Act was initiated consequent to a search & seizure action conducted under section 132 of the Act in the case of Alankit Group on 18.10.2019 wherein a certain documents/information containing the details of transactions with the appellant was found and seized Thereafter, the AO of the searched person handed over the said seized document after recording the satisfaction to the AO of the appellant on 13.06.2022. Subsequently, the AO of the appellant recorded his satisfaction and issued notice under section 153C of the Act to the appellant on 30.01.2023. The assessment order was passed under section 153C read with section 143(3) of the Act on 31.03.2024.

Legal framework for initiation of proceeding under section 153C

1.1 Section 153C of the Act provides as under:

"(1) Notwithstanding anything contained in section 139, section 147, section 148, "section 149, section 181 and section 153, where the Assessing Officer is satisfied that,— (a) any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to,' or (b) any books of account or document, seized or requisitioned, pertains or pertain to, or any information contained therein, relates to, a person other than the person referred to in section 153A, then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against each such other person and issue notice and assess or reassess the income of the other person in accordance with the provisions of section 153A, if, that Assessing Officer is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other "person for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and for the relevant assessment year or years referred to in sub-section (1) of section 153A.

Provided that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132 A in the second proviso to sub-section (1) of section 153A shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person:

Provided further that the Central Government may by rules made by it and published in the Official Gazette, specify the class or classes of cases in respect of such other person, in which the Assessing Officer shall not be required to issue notice for assessing or reassessing the total income for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and for the relevant assessment year or years as referred to in sub-section (1) of section 153A except in cases where any assessment or reassessment has abated.

Further, section 153A of the Act provides that

"153A. Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, in the case of a person where a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A after the 31st day of May 2003, the Assessing Officer shall

- (a) issue notice to such person requiring him to furnish within such period, as may be specified in the notice, the return of income in respect of each assessment year falling within six assessment years and for the relevant assessment year or years referred to in clause (b) referred to in clause (b), in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 139;*
- (b) assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous year in which such search is conducted or requisition is made:*

Provided that the Assessing Officer shall assess or reassess the total income in respect of each assessment year falling within such six assessment years.

Further, Explanation-1 to section 153A(1) with effect from 01.04.2017 states as under:

"Explanation 1. —For the purposes of this sub-section, the expression 'relevant assessment year' shall mean an assessment year preceding the assessment year relevant to the previous year in which search is conducted or requisition is made which falls beyond six assessment years but not later than ten assessment years from the end of the assessment year relevant to the previous year in which search is conducted or requisition is made."

The assessment proceedings in the present case has been reopened u/s 153C based on the finding of following three entries recorded in the ledger account in the name of Ashwani Kumar Gupta seized during the survey on the Alankit Group:-

- (i) *Payment of Rs. 50,00,000/- by Diwakar to the appellant from its bank account 11DFC 38263 on 25.08.2010*
- (ii) *Payment of Rs. 50,00,000/- by Diwakar to the appellant from its bank account HDFC 38263 on 28.08.2010*
- (iii) *Dividend of Rs. 24,000/- paid by appellant to AFL on 4.11.2010 through banking channel*

5.1.1 The appellant first contention is that since the AY 2011-12 does not fall within the period often assessment years from the end of the assessment year in which seized material has been received by JAO. The appellant placed reliance on the decision of Apex Court in the case of Jasjit Singh Vs. CIT 155 Taxmann.com 155 and Delhi High Court in the case of Pr. CIT-Central 1 vs. Ojjus Medicare Pvt. Ltd 1TA 52/2024 Order dated April 3, 2024. The Hon'ble Apex Court in the case of CIT vs. Jasjit Singh (2023) SCC Online SC 1265 has held that as per proviso to section 153C, the assessment years and relevant assessment years, to be reopened under the provisions of section 153C read with 153A of the Act, are to be calculated with reference to the end of the assessment year in which the seized books are received by the AO of third party and not with reference to the relevant assessment year in which search has taken place. Based on the aforesaid law pronounced by the Hon'ble Apex Court, and after considering the various other judicial pronouncements and the provisions of the Act, the Hon'ble Delhi High Court in the case of Pr. CIT -Central 1 vs. Ojjus Medicare Pvt. Ltd. ITA 52/2024 Order dated April 3, 2024 has quashed the assessment proceedings u/s 15 3 C of the Act, initiated by the department consequent to the search on the Alankit Group on October 18, 2019 for the AYs' 2010-11, 2011-12 and 2012-13 of various petitioners, where the notices u/s 153C were issued during the period April 1, 2021 to March 31, 2022 and for the AYs' 2010-11,2011-12, 2012-13 and 2013-14, of various petitioners, where the notices u/s 153C were issued during the period April 1, 2022 to March 31, 2023. Since, in the present case, notice u/s 153C has been issued by JAO on 30.01.2023 and satisfaction note by AO of Alankit Group has been recorded on 13.06.2022 i.e.in the previous year 2022-23 relevant to AY 2023-24, accordingly, the assessment proceedings for AY 2011-12 falls outside the net of "relevant assessment year" as held by the Hon'ble Delhi High Court vide the aforesaid order. Therefore, proceedings and the assessment order passed u/s 153C r.w.s 143(3) dated 31/03/2024 for AY 2011-12 is void-ab-initio and deserves to be quashed.

5.1.2 The appellant also contended that existence of incriminating material is a mandatory precondition for reopening of assessment proceedings u/s 153C of the Act. In the present case, the entries pertaining to the appellant found to be recorded in seized document, are of disclosed transactions of payments/ receipts through banking channels, which are duly recorded in the books and disclosed in the ITR by the appellant. Therefore, the said information cannot be said to be of incriminating nature qua the appellant as it does not bring into light any information which has not been disclosed by the appellant in the ITR. It is well settled law that incriminating information or materials means information or materials which could not have been found by the tax authorities but for the search. Since there exists no incriminating material, the proceedings u/s 153C cannot be initiated in this case as per law laid down by the courts. The appellant placed reliance on the decision in the case of CIT v. M/s Goldstone Cement Ltd. ITA no. 10 of 2022 order dated 29/09/2023 Guhati High Court), CIT vs. Sinhgad Technical Education Society (2017) 250 Taxman 225 (SC) and DCIT CC 20 Vs. UK Paints (Overseas) Ltd. Civil Appeal No. 6634 of 2021.

5.1.3 I have gone through the legal position as stated by the appellant. In the present case, the AO of the searched person handed over the said seized document after recording the satisfaction to the AO of the appellant on 13.06.2022 i.e. in the previous year 2022-23 relevant to AY 2023-24. The Hon'ble Apex Court in the case of CIT vs. Jasjit Singh (2023) SCC Online SC 1265 has held that as per proviso to section 1530, the assessment years and relevant assessment years, to be reopened under the provisions of section 153C read with 153A of the Act, are to be calculated with reference to the end of the assessment year in which the seized books are received by the AO of third party and not with reference to the relevant assessment year in which search has taken place. Based on the aforesaid law pronounced by the Hon'ble Apex Court, and after considering the various other judicial pronouncements and the provisions of the Act, the Hon'ble Delhi High Court in the case of Pr. CIT - Central 1 vs. Ojjus Medicare Pvt. Ltd. 1TA 52/2024 Order dated April 3, 2024 has quashed the assessment proceedings u/s 153C of the Act, initiated by the department consequent to the search on the Alankit Group on October 18, 2019 for the AYs' 2010-11, 2011-12 and 2012-13 of various petitioners, where the notices u/s 153C were issued during the period April 1, 2021 to March 31, 2022 and for the AYs' 2010-11, 2011-12, 2012-13 and 2013-14, of various petitioners, where the notices u/s 153C were issued during the period April 1, 2022 to

March 31, 2023. In the said decision, the Hon'ble Court has concluded as under:-

- A. "A. Prior to the insertion of Sections 153A, 153B and 153C, an assessment in respect of search cases was regulated by Chapter XIVB of the Act, comprising of Sections 158B to 158BI and which embodied the concept of a block assessment. A block assessment in search cases undertaken in terms of the provisions placed in Chapter XIVB was ordained to be undertaken simultaneously and parallelly to a regular assessment. Contrary to the scheme underlying Chapter XIVB, Sections 153A, 153B and 153C contemplate a merger of regular assessments with those that a search may trigger. On a search being undertaken in terms of Section 153A, the jurisdictional AO is enabled to initiate an assessment or reassessment, as the case may be, in respect of the six AYs' immediately preceding the AY relevant to the year of search as also in respect of the "relevant assessment year", an expression which stands defined by Explanation 1 to Section 153A. Of equal significance is the introduction of the concept of abatement of all pending assessments as a consequence of which curtains come down on regular assessments.
- B. Both Sections 153A and 153C embody non-obstante clauses and are in express terms ordained to override Sections 139, 147 to 149, 151 and 153 of the Act. By virtue of the 2017 Amending Act, significant amendments came to be introduced in Section 153A. These included, inter alia, the search assessment block being enlarged to ten AYs consequent to the addition of the stipulation of "relevant assessment year", which was defined to mean those years which would fall beyond the six-year block period but not later than ten AYs'. The block period for search assessment thus came to be enlarged to stretch up to ten AYs'. The 2017 Amending Act also put in place certain prerequisite conditions which would have to inevitably be shown to be satisfied before the search assessment could stretch to the "relevant assessment year". The preconditions include the prescription of income

having escaped assessment and represented in the form of an asset amounting to or "likely to amount to" INR 50 lakhs or more in the "relevant assessment year" or in aggregate in the "relevant assessment years".

C. Section 153C, on the other hand, pertains to the non-searched entity and to whom any material, books of accounts, or documents may have been seized and found to belong to or pertain to a person other than the searched person. As in the case of Section 153A, Section 153C was also to apply to all searches that may have been undertaken between the period 01 June 2003 to 31 March 2021. In terms of that provision, the AO stands similarly empowered to undertake and initiate an assessment in respect of a non-searched entity for the six AYs' as well as for "the relevant assessment year". The AYs', which would consequently be thrown open for assessment or reassessment under Section 153C follows lines pari materia with Section 153A.

D. The First Proviso to Section 153C introduces a legal fiction based on which the commencement date for computation of the six year or the ten year block is deemed to be the date of receipt of books of accounts by the jurisdictional AO. The identification of the starting block for the purposes of computation of the six and the ten year period is governed by the First Proviso to Section 153C, which significantly shifts the reference point spoken of in Section 153A(1), while defining the point from which the period of the "relevant assessment year" is to be calculated, to the date of receipt of the books of accounts, documents or assets seized by the jurisdictional AO of the non-searched person. The shift of the relevant date in the case of a non-searched person being regulated by the First Proviso of Section 153C(1) is an issue which is no longer res integra and stands authoritatively settled by virtue of the decisions of this Court in SSP Aviation and RRJ Securities as well as the decision of the Supreme Court in Jasjit Singh. The aforesaid legal position also stood reiterated by the Supreme Court in

Vikram Sujitkumar Bhatia. The submission of the respondents, therefore, that the block periods would have to be reckoned with reference to the date of search can neither be countenanced nor accepted.

- E. The reckoning of the six AYs' would require one to firstly identify the FY in which the search was undertaken and which would lead to the ascertainment of the AY relevant to the previous year of search. The block of six AYs' would consequently be those which immediately precede the AY relevant to the year of search. In the case of a search assessment undertaken in terms of Section 153C, the solitary distinction would be that the previous year of search would stand substituted by the date or the year in which the books of accounts or documents and assets seized are handed over to the jurisdictional AO as opposed to the year of search which constitutes the basis for an assessment under Section 153A.*
- F. While the identification and computation of the six AYs' hinges upon the phrase "immediately preceding the assessment year relevant to the previous year" of search, the ten year period would have to be reckoned from the 31st day of March of the AY relevant to the year of search. This, since undisputedly, Explanation 1 of Section 153A requires us to reckon it "from the end of the assessment year". This distinction would have to necessarily be acknowledged in light of the statute having consciously adopted the phraseology "immediately preceding" when it be in relation to the six year period and employing the expression "from the end of the assessment year" while speaking of the ten year block.*
- G. Insofar as the thresholds put in place by virtue of the Fourth Proviso to Section 153A are concerned and the argument of the writ petitioners of the condition of INR 50 lakhs being an unwavering precondition, we find ourselves unable to sustain that submission bearing in mind the indubitable fact that proceedings for search assessment commence*

upon the issuance of a notice and the AO at that stage having really not had the occasion to undertake a detailed or in depth examination of the evidence collected or come to a definitive opinion with respect to the total income which may have escaped assessment. Since the computation and assessment of income that is likely to have escaped assessment would at this stage be provisional, it would be incorrect to strike down initiation of action on a mere ex facie examination of the Satisfaction Note. We also in this regard bear in mind the Fourth Proviso using the expression "amounts to or is likely to amount". The usage of the phrase "likely to" is indicative of the Legislature being conscious of the provisional character of the opinion that the AO may have formed at that stage.

- H. However, and at the same time, even if the identified asset at that stage be quantified as less than INR 50 lakhs, the AO must for reasons to be duly recorded, be of the opinion that the ultimate computation of escaped income is likely to exceed INR 50 lakhs. The aforesaid satisfaction would have to be based on an assessment of the material gathered and the potentiality of the same being indicative of the escaped assessment exceeding INR 50 lakhs. The formation of opinion in this respect would have to be based not on mere ipse dixit but reflective of a fair assessment of the quantum of income likely to have escaped assessment as distinct from mere speculation and conjecture.*
- I. We further hold that since the precondition of INR 50 lakhs or more constitutes a sine qua non for initiating action for the extended ten year block, the aforesaid satisfaction and the reasons in support thereof would have to borne out from the Satisfaction Note itself. We are also of the opinion that the precondition of INR 50 lakhs is not liable to be viewed as being the qualifying criteria for each "relevant assessment year" that may be thrown open and that the said condition would stand satisfied if the escaped income cumulative/y or in the aggregate meets the minimum benchmark of INR 50 lakhs.*

- J. The contention of finality and closure addressed with respect to AY 2013-14 on the basis of the statutory timeframes prescribed for assessment or reassessment and as those provisions stood prior to 01 April 2017 is misconceived, since it proceeds on the assumption that once the period of assessment or reassessment were to come to an end, it would inevitably lead to the creation of a vested right in favor of the assessee. The aforesaid argument proceeds on the incorrect premise of the reassessment provisions controlling or cabining the power conferred by Sections 153A and 153C. Acceptance of the aforesaid contention would amount to ignoring the plain and evident intent of the Legislature for Sections 153A and 153C operating above and beyond the reassessment powers.*
- K. The submission of closure and finality also fails to bear in consideration the indubitable fact that a search is an eventuality which is inherently unpredictable, a circumstance which would defy prophecy and it consequently being wholly irrational to read the time frames pertaining to reassessment as regulating or controlling the period within which an assessment predicated on that event may be initiated. It would be wholly illogical to conceive of a connection between the statutory time frames which are otherwise embodied in the Act and search assessments. In fact the acceptance of this submission would amount to virtually erasing the non obstante clause contained in Sections 153A and 153C.*
- L. The legislative intent of those provisions having retroactive application is clearly evidenced from the statute declaring that they would apply to all searches conducted between 31 May 2003 to 31 March 2021, and the Fourth Proviso in unambiguous terms extending the applicability of those provisions to all searches conducted post 01 April 2017 and Sections 153A and 153C superseding the provisions for reassessment, otherwise appearing in the Act.*

M. The argument of closure also fails to take note of the accepted distinction between the liability to tax under the Act and the right to assess and enforce a liability created pursuant thereto. While a statute may denude an authority of power to enforce a liability and in that limited sense conferring finality upon an assessment, the said position would prevail only till such time as that halo of impregnability is not statutorily removed. As was eloquently observed by the Supreme Court, the deprivation of a power to enforce would not lead to the creation of a vested right. As was pertinently observed, the liability to the state exists and operates de hors a consideration of time and in the absence of the statute itself imposing a time limit. The only limitations which are introduced while enacting Section 153A and 153C was in the period within which the search had been conducted."

5.1.4 Viewed in that light, and while keeping the period of 01 April 2022 to 31 March 2023 as the constant, the relevant AY would be AY 2023-24. The Ten AYs' would have to be computed from 31 March 2024 with the said date indubitably constituting the end of the AY relevant to the previous year of search. Viewed in light of the above, the block period of 10 AYs' would be as follows:-

<i>Computation of the ten-year block period as provided under Section 153C read with Section 15 3 A of the Act</i>	<i>No. of Years</i>
<i>AY 2023-24</i>	<i>1</i>
<i>AY 2022-23</i>	<i>2</i>
<i>AY 2021-22</i>	<i>3</i>
<i>AY 2020-21</i>	<i>4</i>
<i>AY 2019-20</i>	<i>5</i>
<i>AY 2018-19</i>	<i>6</i>
<i>AY 2017-18</i>	<i>7</i>
<i>AY 2016-17</i>	<i>8</i>
<i>AY 2015-16</i>	<i>9</i>
<i>AY 2014-15</i>	<i>10</i>

5.1.5 Tested on the aforesaid precepts, it would be manifest that AY 2023-24 would form the first year of the block of ten AYs' and with the maximum period often AYs' terminating in AY 2014-15.

5.1.6 Since, in the present case, the AO of Alankit Group has handed over the material to JAO in PY 2022-23, the notice u/s 153C cannot be legally issued for AYs 2010-11, 2011-12, 2012-13 and 2013-14. Accordingly, the assessment year 2011-12, which is under consideration, clearly falls outside the scope of application of section 153A read with section 153C of the Act in view of the above mentioned decisions of Hon'ble Apex Court and Delhi High Court. Therefore, the contention of the appellant is found to be correct on this count. Accordingly, by following the aforesaid decisions of the Hon'ble Apex Court and Delhi High Court, the impugned assessment order is beyond the limitation prescribed under section 153C of the Act, and therefore, the jurisdiction assumed by the Assessing Officer is not tenable in the light of aforesaid legal positions.

5.1.7 Therefore, after careful consideration of the above narrated facts, circumstances of the case and the submissions of the Appellant and Assessment Order, respectfully following the ratio of the judgments of the Hon'ble Supreme Court, Hon'ble High Courts including jurisdictional Delhi High Court and judgments of Hon'ble ITATs, I hold that the jurisdiction assumed by the Assessing Officer is not tenable. Hence, these grounds of appeal are hereby allowed.

6. As the appellant succeeds on the main jurisdictional grounds and relief has been granted to the assessee, other grounds are not being adjudicated at this stage being infructuous and adjudication of the same will be only academic in nature.

7. In the result, the appeal is "Allowed"."

4. We have given our thoughtful consideration to the Revenue's and the assessee's respective vehement submissions against and in support of the CIT(A)'s above extracted detailed discussion. We make it clear that there is no dispute on fact *inter alia* the learned departmental authorities to have carried out the search in question in M/s Alankit Group of cases

wherein the assessee's Assessing Officer received the seized material on 13.06.2022 and recorded his section 153C satisfaction on the very date. All this admittedly followed section 153C notice issued to the assessee on 30.01.2023 as per the facts emanating from the case records.

5. The above being the clinching fact, we find merit in the learned CIT(A)'s detailed discussion that once the date of search in such an instance as per section 153C(1) 1st proviso is the date of receipt of records by the non-searched person's Assessing Officer, it is the said date which forms the date of search itself; and, therefore, the ten relevant assessment years ought to be counted backwards in light of Explanation (1) to section 153A of the Act i.e. from "end of the assessment year relevant to the previous year in which search is conducted or requisition is made." Learned CIT-DR could hardly dispute that given the fact that the assessee's Assessing Officer had received the records in assessment year 2023-24, the relevant ten assessment years to be covered for the purpose of framing the assessment in the assessee's case terminate upto assessment year 2013-14 whereas the six assessment years before us are A.Ys. 2010-11 and 2013-14.

6. Faced with this situation, the Revenue vehemently argues that we ought to go by the date of original search dated

18.10.2019 wherein the ten assessment years duly include A.Y. 2010-11 onwards. We are afraid that such an interpretation would go against Ojjus Medicate (P.) Ltd. (supra) already settling the issue in assessee's favour and against the department. We accordingly find no merit in the Revenue's vehement contentions to uphold in the learned CIT(A) identical detailed discussion quashing all the three assessment herein as non-est in the eyes of law in very terms. These Revenue's appeal ITA Nos. 6101 to 6105 & 6108/Del/2025 fail therefore.

7. All other remaining pleadings between the parties stand rendered academic.

8. To sum up, these Revenue's six appeals ITA Nos. 6101 to 6105 & 6108/Del/2025 are dismissed; in above terms. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 21/01/2026.

Sd/-

Sd/-

(Amitabh Shukla)
Accountant Member

(Satbeer Singh Godara)
Judicial Member

Dated: 21/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

ASSISTANT REGISTRAR