

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.2835/Del/2025
(Assessment Year:2021-22)**

Deputy Commissioner of Income Tax, New Delhi-110055	Vs.	Meena Mehra, B-109, Swasthya Vihar, Nirman Vihar S.O., East Delhi-110092
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: CCGPM 0643 B		
Appellant	..	Respondent

Appellant by :	Sh. Ajay Wadhwa, Adv, Ms. Ragini Handa, Adv, Sh. Deepanshu Kaushik, Adv & Sh. Vaibhav Gupta, Adv
Respondent by :	Ms. Indu Bala Saini, Sr. DR

Date of Hearing	20.01.2026
Date of Pronouncement	23.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the revenue against the order dated 23.01.2025 of the Ld. Commissioner of Income Tax (Appeals)-30 (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in DIN & Order No: ITBA/APL/M/250/2024-25/1072465386(1) arising out of the order dated 31.12.2022 u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the Assessing Officer, DCIT, Central Circle-31, New Delhi 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 for the present Assessment Year 2021-22, Ld. CIT(A) considered that in case of assessee, being person other than searched, the terminal pint for computing six assessment years block period would be the date of receipt of books of accounts by the Jurisdictional Officer of such 'other person' and this date shall be considered relevant for calculation of six assessment years for making assessment u/s. 153C of the Act and reliance has been placed on the decision of the **Hon'ble Supreme Court** in the case of **CIT_14 Vs. Jasjit Singh (2023) (458) ITR 437 (SC)** and of **Hon'ble Jurisdictional High Court of Delhi** in **Ojju**

Medicare Pvt. Ltd. 2024 161 taxmann.com 160 [Delhi] and ld. DR was unable to cite any other law to the contrary which would be applicable to the facts of the present case, as admittedly Assessing Officer has calculated the six year block period for assessments u/s. 153C of the Act from the date of search on 16.01.2021, while admittedly, the AO of the assessee recorded self-satisfaction note on 30.08.2022.

3. Thus, we find no substance in the grounds of the revenue as raised and the appeal of the revenue is dismissed.

Order pronounced in the open court on 23.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 23.01.2026
Mittali, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI