

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'G' NEW DELHI)  
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**ITA No. 5947/DEL/2025 (A.Y. 2011-12)**

Assistant Commissioner of Income Tax, Central Circle -04, Room No. 332, 3 <sup>rd</sup> Floor, ARA Centre, Jhandewalan Extension, New Delhi	V s	Smt. Sudesh Gahlot B-5/4403, Block B-5, & 6 VsantKunj, New Delhi <b>PAN: AAUPG7636A</b>
<b>Appellant</b>		<b>Respondent</b>

**C. O No. 235/Del/2025 in ITA No. 5947/DEL/2025**

Smt. SudeshGahlot B-5/4403, Block B-5, & 6 VsantKunj, New Delhi <b>PAN: AAUPG7636A</b>	V s	Assistant Commissioner of Income Tax, Central Circle -04, room No. 332, 3 <sup>rd</sup> Floor, ARA Centre, Jhandewalan Extension, New Delhi
<b>Appellant</b>		<b>Respondent</b>

Assessee by	Sh. Rakesh Gupta, Adv and Sh. Saksham Agarwal, CA	
Revenue by	Sh. Mahesh Kumar, CIT DR	
Date of Hearing	03/02/2026	
Date of Pronouncement	11/02/2026	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal and Cross Objection are filed by the Revenue and the Assessee respectively challenging the order of Ld. Commissioner of Income Tax (Appeals) ('Ld. CIT(A)' for short), New Delhi dated 28/06/2025 pertaining to Assessment Year 2011-12.

2. The Ld. Counsel for the Assessee at the outset submitted that the assessment year involved in the Appeal is beyond the maximum time period of 10 Assessment Years from the date of recording satisfaction under Section 153C of the Act. Therefore, submitted that the assessment order passed by the A.O. is beyond the jurisdiction and liable to be set aside. Further submitted that the Ld. CIT(A) has followed the ratio laid down by the Hon'ble High Court of Delhi in the case of PCIT Vs. Ojjus Medicare (P) Ltd., (2024) 465 ITR 101 (Del) and held that the proceedings initiated u/s 153C of the Act is barred by limitation, therefore, the Department cannot find fault with the order impugned, thus, sought for dismissal of the Appeal of the Revenue.

3. Per contra, the Ld. Departmental Representative by relying on the assessment order, submitted that the assessment has been framed as per the provisions of Income Tax Act, which empowers the A.O. to frame the assessment for the year under consideration. Thus, submitted that the Ld. CIT(A) committed error in setting aside the assessment order, thus sought for allowing the Appeal.

4. We have heard both the parties and perused the material available on record. The Ld. CIT(A) while deciding the First Appeal filed with the Assessee, relied on the ratio laid down by the Jurisdictional High Court in the case of Ojjus Medicare Pvt. Ltd. (supra) and considering the date

satisfaction recorded on 10/06/2021, held that the year under consideration i.e. A.Y 2011-12, will be beyond the maximum time period of 10 Assessment Years from the date of the satisfaction recorded u/s 153C of the Act. Therefore, in the absence of any contrary judicial precedents as the issue has been settled by the Jurisdictional high Court in the case of Ojus Medicare Pvt. Ltd. (supra), we find no reason to interfere with the findings and the conclusion of the Ld. CIT(A) in setting aside the assessment order. Accordingly, the Grounds of Appeal of the Revenue are dismissed as devoid of merit.

5. In the result, Appeal of the Revenue in ITA No. 5947/Del/2025 is dismissed.

6. Since we have dismissed the Appeal of the Revenue, the Cross Objection filed by the Assessee becomes in-fructuous. Accordingly, Cross Objection No. 235/Del/2025 filed by the Assessee is dismissed.

**Order pronounced in the open court on 11<sup>th</sup> February, 2026**

Sd/-

**(KRINWANT SAHAY)**  
**ACCOUNTANT MEMBER**

Date:- 11.02.2026  
Reshma Naheed, Sr.P.S

Sd/-

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI