

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**ITA Nos.8452 & 8453/Del/2025
(Assessment Years: 2010-11 & 2011-12)**

DCIT, Central Circle-27 Room No. 348, E-2, ARA Centre, Jhandewalan, Extn New Delhi – 110055	Vs.	Parvesh Kumar 260, PayalaMohalla, Badarpur, Delhi - 110044
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ASZPK1455C		
Appellant	..	Respondent

Appellant by :	Ms. Monika Ghai, Adv. Sh. Sharad Agarwal, Adv.
Respondent by :	Sh. Mahesh Kumar, CIT, DR

Date of Hearing	01.04.2026
Date of Pronouncement	08.04.2026

ORDER

PER ANUBHAV SHARMA, JM:

These are appeals preferred by the revenue against the orders of the Ld. Commissioner of Income-tax (Appeals)-31 (hereinafter referred to as the First Appellate Authority or ‘the ld. FAA’ for short) in appeals filed before

him against the orders of the ld. Assessing Officer (hereinafter referred to as the Ld. AO, for short) passed u/s 153C r.w.s. 143(3) of the Income-tax Act, 1961 (hereafter referred to as 'the Act'). Further details of the orders of the lower authorities are as under:-

ITA No. & AY	Ld. FAA who passed the appellate order	Appeal No. & Date of order of the Ld. FAA	AO who passed the assessment order & Date of order
8452/D/25 2010-11	CIT(A)-31, Delhi	DIN & Order : ITBA/APL/S/250/2025- 26/1079427771(1) Dated 08.08.2025	DCIT, Central Circle-27 Dated 30.03.2023
8453/D/25 2011-12	CIT(A)-31, Delhi	DIN & Order : ITBA/APL/S/250/2025- 26/1079428272(1) Dated 08.08.2025	DCIT, Central Circle-27 Dated 30.03.2023

2. Heard and perused the record. The ld. DR has relied the grounds as raised. The facts of the case are that a search and seizure operation in NavinMahipal Group was conducted on 16/10/2019 and subsequently for the searches were also conducted at the premises of Shri Mahesh Nagar and Shri Robert Vadra on 04/03/2020. The case of the appellant was centralised u/s 127 of the Act from Faridabad to New Delhi on 20/11/2020. During the course of search and seizure operation u/s 132 of the Act at the premises of Shri NavinMahipal, a number of documents containing information pertaining to the appellant were found and seized. Accordingly, notices u/s

153C of the Act were issued in the case of the appellant for AYs 2010-11 to 2019-20 on 31/03/2022.

3. Ld. CIT(A) has observed that it does not emanate not from record as to when the seized material was handed over to the AO but it is seen that the case of the appellant was centralized u/s 127 of the Act from Faridabad to New Delhi on 20/11/2020. Therefore, the date 20/11/2020 may be taken as the date on which the material was handed over to the AO. That is to say that the material was handed over to the AO in FY 2020-21.

4. Ld. CIT(A) then has observed that where FY 2020-21 is the year in which the material was handed over to the AO, the AO could have reopened the cases for AYs 2012-13 to 2021-22 u/s 153C of the Act since the escaped income as represented in the form of an identified asset was likely to exceed Rs. 50 Lakhs in terms of the provisions of the 4th proviso to section 153A of the Act. There upon ld. CIT(A) has taken into consideration the law laid by Hon'ble Delhi High Court in the case of Ojjus Medicare ((2024) 465 ITR 101 (Del)), to hold that the assessment order passed by the AO are liable to be annulled.

5. As, the law stands settled by decision of Hon'ble Supreme Court in CIT vs. Jasjit Singh (2023) 458 ITR 423 (SC) and Hon'ble Delhi High Court decision in case of CIT Vs. RRJ Securities Ltd. (2016) 380 ITR 612 (Del) and PCIT (Central-1) Vs. Ojjus Medicare Pvt. Ltd. (2024) 465 ITR 101 (Del) that the date of reckoning of calculating 6 assessment years for reopening post search assessment in case of Non searched person would be when the seized material was handed over to the assessing officer of the next searched person of the recording of satisfaction note u/s 153C by concerned assessing officer of the searched person. The conclusion drawn by ld. CIT(A) require no interference. The grounds have no substance. The appeals of the department are accordingly **dismissed**.

Order pronounced in the open court on 08.04.2026

Sd/-
(Amitabh Shukla)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 08.04.2026
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI