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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 3152/2022 & CMs 9169-70/2022**
RAJIV AGARWAL Petitioner
Through Mr.Gaurav Jain, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX , CENTRAL
CIRCLE - 20, NEW DELHI AND ANR Respondents
Through Mr.Zoheb Hossain, Sr. SC.

(49) **W.P.(C) 3153/2022 & CMs 9171-72/2022**
RAJIV AGARWAL Petitioner
Through Mr.Gaurav Jain, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX , CENTRAL
CIRCLE - 20, NEW DELHI AND ANR Respondents
Through Mr.Zoheb Hossain, Sr. SC.

(51) **W.P.(C) 3155/2022 & CMs 9174-75/2022**
RAJIV AGARWAL Petitioner
Through Mr.Gaurav Jain, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX , CENTRAL
CIRCLE - 20, NEW DELHI AND ANR Respondents
Through Mr.Zoheb Hossain, Sr. SC.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

ORDER

% **21.02.2022**

Present writ petitions have been filed challenging the notices dated 17th June, 2021 issued under Section 153C of the Income Tax Act ('the Act') by the Respondents and proceedings initiated pursuant thereto including the impugned assessment order dated 31st December, 2021 by Respondents for the assessment years 2012-13, 2013-2014, 2014-2015 under Section 153C of the Act. Petitioner also seeks directions to the Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said purported assessment orders under Section 153C of the Act.

Learned counsel for the Petitioner states that the notice issued under Section 153C of the Act and the assessment orders passed are barred by limitation. He states that the Assessing Officer has committed a grave jurisdictional error by determining the six assessment years for which assessment/reassessment could be conducted under Section 153C of the Act from the date of search on the searched person instead of the date of receiving the books of accounts of the assessee, by his jurisdictional officer.

Learned Counsel for the Petitioner states that the starting point for computation of block period is the date on which books of account or documents are received by the jurisdictional Assessing Officer in terms of Section 153C of the Act, which in the present case is Assessment Year 2022-23. He points out that the period of six assessment years for assessment were Assessment Year 2016-17 to Assessment Year 2021-22, whereas the Assessing Officer had initiated assessment for Assessment Year 2011-12 to Assessment Year 2017-18, wherein assessment order for Assessment Year 2011-12 to 2015-16 are barred by limitation.

In support of his submission, he relies upon the judgment of this Court in *CIT vs. RRJ Securities, 380 ITR 612*.

Issue notice. Mr. Zoheb Hossain, learned counsel accepts notice on behalf of the respondents. He states that subsequent to the passing of the judgment of this Court in *CIT vs. RRJ Securities* (supra) Section 153C of the Act has been amended by Finance Act, 2017 with effect from 1st April, 2017, wherein it has been specifically provided '*for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted*'.

In rejoinder, learned counsel for the petitioner states that amendment has been carried out post date of search in the present case i.e. 28th June, 2016.

The respondents are directed to file counter affidavits within four weeks. Rejoinder affidavits, if any, be filed before the next date of hearing.

List on 7th July, 2022.

Subject to petitioner's depositing 20% of the demand raised vide impugned assessment orders within four weeks, there shall be a stay of the impugned assessment orders.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 21, 2022

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