आयकर अपीलीय अधिकरण, दिल्ली पीठें, नई दिल्ली

INCOME TAX APPELLATE TRIBUNAL
DELHI "A" BENCHES, NEW DELHI

BEFORE SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER
AND SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

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C/O MANISH GARG CHARTERED ACCOUNTANT B-41, LGF ,
KAILASH COLONY,
NEW DELHI-110048</td><td rowspan="2">Vs.</td><td>DCIT
CC 16 DELHI</td></tr>
<tr><td>अपीलार्थी Appellant</td><td>प्रत्यर्थी Respondent</td></tr>
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<tr><td colspan="2">Permanent Account Number of Assessee:</td><td>AALFB2425K</td></tr>
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<tr><td colspan="2">अपीलार्थी द्वारा/Appellant represented by:</td><td>Sh P C Yadav, ADV &
Sh R K Vashishth, ADV</td></tr>
<tr><td colspan="2">प्रत्यर्थी द्वारा/Respondent represented by:</td><td>Sh Jitender Singh,CIT DR</td></tr>
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सुनवाई की तारीख / Date of conclusion of hearing:	**19-May-2026**
घोषणा की तारीख / Date of pronouncement:	**07-Aug-2026**

आदेश / ORDER

PER MANISH AGARWAL, A.M.:

The captioned two [02] appeals are filed by the Assessee against the different order of ld. Commissioner of Income Tax, Circle-16, Delhi ["Ld. CIT(A)"] dated 31.12.2022 and order of ld. Commissioner of Income Tax (Appeals), Delhi-26, dated 16.06.2025 arising out of different assessment orders, both dated 31.12.2022 passed u/s 153C r.w.s. 143(3)of the Income Tax Act, 1961 ("the Act") for Assessment Years 2012-13 to 2013-14 respectively.

2. It is observed that the appeal was filed delayed by 88 days. Before us, an application for condonation of delay was filed wherein it is stated that the assessee is facing ill-health due to heart attack in the year 2019. The appeal was decided *ex-parte* by ld. CIT(A) as assessee company could not respond to notice issued u/s 250 of the Act due to illness of the Director. Due to these circumstances, the appeal was filed delayed before the Tribunal. The relevant contents of the application for condonation of delay are reproduced as under:-

> 1. *"In the present case, the Learned CIT(A) passed order under section 250 of the Income Tax Act, 1961 dated 16.06.2025.*
> 2. *An appeal is to be filed within 60 days before the Income Tax Appellate Tribunal from date of service of the order of the Learned Commissioner of Income Tax(Appeals).*
> 3. *The Honorable Income Tax Appellate Tribunal may admit an appeal after the expiration of period of 60 days, if it is satisfied that there was sufficient cause for not presenting the appeal within the period of 60 days.*
> 4. *It is submitted in this regard that the appellant is senior citizen aged about 72 years old and not tech-savvy, She is not proficient in navigating the portal and checking the ongoing proceedings and thus was unaware of the order passed by the Ld. Commissioner of Income Tax (Appeals) and since the same was never served physically served at the registered address of the appellant, he was unaware of the order u/s 250 of the Income Tax Act, 1961 passed by the Learned Commissioner of Income Tax(Appeals).*
> 5. *It was only during the month of August, 2025 that the professional of the appellant on going through the E-Filing Portal of the Income-Tax Department during filing of the income tax return came across that fact that order under section 250 of the Income-Tax Act, 1961 had been passed by the Ld. Commissioner of Income Tax(Appeals) back in June, 2025.*
> 6. *It is pertinent to mention that in relation to the order passed against the assessee on 16.06.2025, assessee consulted with his legal counsel and appeal fees was duly paid within the prescribed time.*
> 7. *That the Appellant was in the process of filing the appeal on the portal, however, due to technical issues and non-functioning of the website, the appeal could not be filed within the stipulated time.*
> 8. *It was for the aforesaid reason that the present appeal was filed before the Hon'ble Tribunal, Delhi Bench with a delay of 169 days.*

9. *Under these circumstances, the assessee was prevented by sufficient cause to file the appeal within 60 days of the passing of the Appeal Order u/s 250.*

10. *From the above, the Hon'ble Members would observe that proper steps were taken but to the misfortune of the appellant, appeal as mandated by the statute was not filed before this Hon'ble Tribunal in view of the circumstances explained hereinabove and therefore it could not be assumed that the appellant would not have intended to challenge the additions and there was no deliberate delay on the part of the appellant and thus request the Honorable Tribunal to condone the delay.*

In this connection, the appellant places reliance upon the following decisions:

LEGAL PRECEDENTS

* ***Indian Chain Pvt. Ltd. vs. DCIT (ITAT Kolkata, 2025)*** *Condoned a 230-day delay, observing that when an order is served only via the portal/email and not physically, and the assessee is unaware, the delay is bona fide.*

* ***Modi Charitable Trust vs. CIT(E) (ITAT Delhi, June 2025) ITAT Delhi*** *Tribunal condoned a 224-day delay, observing that the appellant (a trust) was unfamiliar with e-notices and did not regularly check the portal. It held that "digital illiteracy" in the faceless regime constitutes reasonable cause under Section 253(5).*

* ***Pragya Prasun vs. Union of India (2025 INSC 599)*** *Supreme Court In a landmark "Digital Rights" case, the SC held that Digital Access is a Fundamental Right under Article 21. If a citizen is digitally disenfranchised, they cannot be penalized for failing to navigate a complex digital portal.*

* ***Mool Chandra vs. Union of India (2025)*** *Supreme Court hold that "it is not the length of the delay" but the "sufficient cause" that matters. If the fault is not "at the door of the appellant," delay must be condoned.*

* ***Nagendra Singh vs. Assessment Unit (ITAT Delhi, Feb 2025) ITAT Delhi*** *Tribunal ruled that the lack of a physical copy of the order, combined with the taxpayer being not tech-savvy, means the appellant cannot be expected to know of the order's existence immediately. Justice should not be "scuttled" by technicalities.*

* *The Appellant relies on the decision of the Hon'ble Supreme Court in Collector, Land Acquisition vs. Mst. Katiji (1987), which held that "Substantial justice should be preferred over technical considerations.*

* *"Further, in Malleshwari Naramulla vs. ITO (ITAT Hyderabad, 2025), the Tribunal condoned a similar delay, noting that digital illiteracy and the absence of physical service constitute "sufficient cause."*

Therefore, it is most respectfully prayed that 169 days delay in filing of the instant appeal may kindly be condoned and appellant be provided fair, meaningful and proper opportunity to establish that, the order passed by the Ld. CIT(A) is completely without merits and the appeal

> *of the assessee deserves to be allowed in view of the law as laid down by the various courts."*

2.1. It is thus, requested that the delay was neither intentional nor willful and occurred due to circumstances beyond the control of the assessee and has bonafide reason thus, be condoned and decide the appeal on merits. Reliance was placed on the judgement of Hon'ble Supreme Court in the case of ***Collector, Land Acquisition Vs. Mst. Katiji & Ors.*** reported in ***167 ITR 471*** (SC).

3. Per contra, Ld. Sr. DR vehemently opposed to the request of the assessee for condonation of delay in filing the appeal by the assessee.

4. Having considered the arguments of both the parties. We find that there is a reasonable and sufficient cause with the assessee in filing the appeal delayed by 59 days. It must be remembered that in every case of delay, there can be some lapses on the part of the litigant concerned however, that alone is not enough to turn down the plea of assessee and to shut the doors against it. When the explanation does not smack of mala fide or it is not put forth as a part of dilatory strategy, the Courts must give utmost consideration to such litigant and its right of hearing of appeal on merit ought not to be rejected. Considering the overall facts and circumstances of the case and in the larger interest of justice, delay in filling the appeal is hereby, condoned and appeal of the assessee is taken for adjudication on merits.

5. Before us, both the parties have admitted that the facts involved in both captioned appeals are common, therefore, they are taken together and decided by a common order.

6. First we take up the assessee's appeal for Assessment Year 2012-13 in ITA No. 829/De/2026.

ITA No.829/De/2026 [Assessment Year 2012-13]

7. Brief facts of the case are that a search and seizure action u/s 132 of the Act was conducted in the case of Rakesh Jain Group on 02.11.2017, Shri Prahlad Kumar Aggarwal was also covered under search operation. During the course of assessment proceedings in the case of Shri Prahlad Kumar Aggarwal, certain documents were found related to M/s. Blue Water Enterprises. The AO of the searched person has recorded his satisfaction dated 10.08.2021 and handed over the seized material to the AO of the other person i.e. M/s Blue Water Enterprises. Thereafter the AO of the assessee perused the seized material and recorded his satisfaction note on 10.08.2021 and initiated the proceedings u/s 153C of the Act for AYrs. 2012-13 to 2018-19. The AO alleged that the assessee has paid cash of Rs. 12,62,00,000/- to M/s Celebr Pvt. Ltd.in cash, source of which remained unexplained and thus made the addition for the same.

8. Against the said order, assessee preferred an appeal before ld. CIT(A) who vide impugned order dated 16.06.2025, dismissed the appeal of the assessee as even after providing 11 opportunities, no submission was filed by the assessee.

9. Aggrieved by the order of ld. CIT(A), assessee is in appeal before the Tribunal by taking following Grounds of appeal:

1. *"On the facts and circumstances of the case, the ex-party order passed by the learned CIT(A) under section 250 is bad both in the eyes of law and on facts.*
2. *That on the facts and circumstances of the case and the provisions of law, the Ld. CIT (A) has failed to appreciate that the assessment order passed u/s 153C is time barred, illegal, bad in law as well it was not based on pragmatic and reasonable consideration and without jurisdiction.*

3. *That on the facts and circumstances of the case and in law, the Ld. CIT(A) erred in passing the appeal order u/s 250 of the Act, without affording a proper opportunity of being heard.*
4. *That on the facts and circumstances of the case, approval issued u/s 153D is illegal, without jurisdiction and bad both in the eyes of law and on facts.*
5. *That the Ld. CIT(A) has erred, both on facts and in law, in sustaining the addition of Rs 1,50,00,000/- on account of alleged cash investment made for purchasing shops from M/s Celebration City Private Limited u/s 69A of the Income Tax Act, 1961.*
6. *That the Ld. CIT(A) has erred, both on facts and in law, in sustaining the addition of Rs. 11,12,00,000/- on account of alleged cash investment made for purchasing shops from M/s Celebration City Private Limited u/s 69A of the Income Tax Act, 1961.*
7. *That the Ld. CIT(A) has erred on facts and in law by making double addition without jurisdiction which is bad both in the eyes of law and on facts.*
8. *That the Ld. CIT(A) has erred, both on facts and in law, in sustaining the addition based on the dumb documents.*
9. *That the Ld. CIT(A) has erred in sustaining the addition on the basis of statements of 3rd party without even giving opportunity of cross-examination.*
10. *That the impugned appeal order is arbitrary, illegal, bad in law and in violation of rudimentary principles of contemporary jurisprudence.*
11. *The appellant craves leave to add, amend, alter and/or delete any of the ground of appeal before or at the time of hearing of the Appeal."*

10. Though the appeal of the assessee was decided *ex-parte* by ld. CIT(A) however, before us, in Ground of appeal No.2, the assessee has challenged the validity of the order passed u/s 153C of the Act on the ground of limitations. Since it is purely a legal ground and thus the same is decided herein below:

11. **Ground of appeal No. 2** is with respect to the initiation of proceeding u/s 153C of the Act thought the same was barred by limitation as the satisfaction note for initiation of proceedings in the case of the assessee was recorded on 10.08.2021 relevant to AY 2022-23.

12. Before us, Ld. AR for the assessee submits that in the instant case, the satisfaction was recorded on 10.08.2021 which falls in AY 2022-23 therefore,

Six (06) preceding AYs for which the proceedings u/s 153C could be initiated to were from AY 2016-17 to 2021-22 and AY 2022-23 would be the search year. This being so, the AYs 2012-13 & 2013-14before us, falls outside the period of 06 years and therefore, no proceedings could be initiated u/s 153C of the Act for these assessment years. The Ld. AR placed reliance on the judgment of Hon'ble Jurisdictional High Court in the case of ***PCIT v. Ojjus Medicare Pvt. Ltd.*** reported in ***(2024) 161 taxmann.com 160*** and various other judgments of the Co-ordinate Bench of Tribunal in support of the case of the assessee towards exclusion of AYs 2012-13 & Ay 2013-14 from the ambit of limitation u/s 153C of the Act.

13. On the other hand, Ld. CIT DR for the Revenue vehemently supported the orders of the lower authorities and submits that period of limitation should be reckoned from the date of search and not from the date of satisfaction note. Alternatively, he submits that even if the date of satisfaction note in the case of assessee is taken as date of search, the enhanced the period as per 4th Proviso to section 153A(1) of the Act come into play and accordingly, the AO has rightly invoked the provisions of section 153C for both the Assessment years which are covered within the period of Ten years.

14. Heard the contentions of both parties at length and perused the material available on record. Before going further, the satisfaction note recorded by the AO of the assessee, i.e. the AO of person other than the person searched is reproduced herein below:-

Satisfaction note for initiating proceedings under Section 153C read with Section 153A of the Income Tax Act,1961 in the case of M/s Blue Water Enterprises (PAN:AALFB2425K) – Assessment years 2012-13 to 2018-19

Action under section 132 of the Income Tax Act was conducted in Rakesh Jain Group of cases by the Investigation Wing, New Delhi on 02.11.2017. The AO of Sh. Prahlad Kumar Aggarwal, a person covered under search conducted in the cases of Rakesh Jain Group, recorded his satisfaction that certain information contained on the material seized in the cases of searched persons pertain to M/s Blue Water Enterprises (PAN:AALFB2425K), the person other than the searched person. The Assessing Officer of the searched persons (undersigned is the AO of persons searched as well as other person) has recorded his satisfaction dated 10.08.2021 and handed over the seized material to the AO of the other person i.e. M/s Blue Water Enterprises (PAN:AALFB2425K).

As per satisfaction note dated 10.08.2021, During the course of search action, certain pages were found and seized and marked as pages 33-48 of Annexure – 8 from the residential premises of Sh. Prahlad Kumar Agrawal situated at 12 B, F-1, MIG Flats, Hari Nagar, Delhi. These pages contain the details of shops sold by the company to various buyers, its area, total consideration, consideration received, balance receivable and amount received in cash. There are two lists one containing names from Sl. No 1 to 261 (pages 33 to 38) and another containing names from Sl.No 1 to 52 (pages 45 to 46). The first list totals up to Rs 177.33 Crores and the 2nd list totals up to Rs 84.4875 Crores. The two lists appear to be different from each other. The amount received in cash is represented by CX Value in the above referred seized material and is found to be unaccounted in the books of account of M/s Celebration City Projects Private Limited. The total unaccounted cash received in the above two lists add upto Rs 261.82 Crores i.e total CX value received. Here the figures have been written in thousands. It is necessary to mention here that the fact of CX value being in thousand has been duly admitted by Sh Prahlad Kr. Agarwal in his statement recorded on oath under Section 131 of the Act, 1961 on 17.05.2019. The relevant extract of the same are being reproduced hereunder for the sake of brevity:

Q.13. ***I am showing you the annexure-'8' which was seized during the course of search operation carried out on your premise F-1, 12B, MIG Flats, Hari Nagar, New Delhi on 02.11.2017. You are requested to describe the sheet in details.***

Ans. *I confirm that the above mentioned sheet has been seized from my premise during the search operation carried out on my premise F-1, 12B, MIG Flats, Hari Nagar, New Delhi on 02.11.2017. As per my knowledge, this is the list containing maximum number of investors of the CCPPL has been prepared by the personnel working in the Sales or Marketing Departments.*

Q.14. *Please describe what is the meaning of 'CX value'/'CX received'/'CX to be received' mentioned in the sheets at page no. 32 to 48 of Annexure-A-8 ?*

Ans. *'CX value'/'CX received'/'CX to be received' mentioned in the sheets at page no. 32 to 48 means 'cash value'/ 'cash received'/ cash to be received'. 'cash value' mean total amount of cash payable by the investors to the CCPPL. 'cash received' means total amount of cash paid by the investors to the CCPPL and 'cash to be received' means cash to be paid by the investors to the CCPPL.*

Q.15. *It is seen from these sheets at Page No. 32 to 48 of Annexure-A-8, under the heading 'CX value'/'CX received'/'CX to be received' some amount has been written. After going thought these sheets, existing circle rate of the property and other documents, it is gathered that the amount mentioned in these sheets are not actual but the amount has been mentioned in these columns by replacing zero by decimal at the third place from right side of the actual amount. The same has been accepted by some of the investors in their statements on oath that they paid cash amount to the CCPPL but in the sheet the amount paid in cash by them has been mentioned by replacing zero by decimal at the third place from right side of the actual amount. Please offer your comments on it.*

Ans. *Yes, it is seen that in the column 'CX value'/'CX received'/'CX to be received' amount' has not been correctly mentioned. In these columns amount of cash appears to have been mentioned by replacing zero by decimal at the third place from right side of the actual amount by the author of the said sheets. These sheets reflects that amount of cash has been paid by the investors to the recipient company i.e. CCPPL.*

Q.16. *In continuation of question no 15 above, you are shown Sl. No.238 (page No.39) as appearing in the said sheet wherein the said list an amount of Rs 504.00 has been mentioned in the column 'CX Received' against the investor 'Menali Sethi / Rajeev Sethi,' but actually this amount is Rs.5,04,000/- which has been paid in cash by the investors to the CCPL. Kindly confirm that the said amount was received by the company in cash of Rs. 5,04,000/- and not Rs. 504.00 outside the books of account*

Ans: *Sir, you assertion appears to be correct.*

Q.17 *Do you want to say anything related to the above matter.*

Ans. No, thanks.

On perusal of these sheets it is seen that in most of the cases investor has given cash to the M/s Celebration City Projects Pvt. Ltd. for booking their shops/units in the Red mall. The details of cash paid by M/s Blue Water Enterprises (PAN:AALFB2425K) for purchase of unit/space in Red Mall, Ghaziabad as per seized document is as under:

Name of the assessee	Page and Sl. No. of list	Cash portion of value of unit/space (in Rs.)	Cash received by M/s CCPL (in Rs.)	Deal date & F.Y.	Remarks	A.Y
M/s Blue Water Enterprises (PAN:AALFB2425K)	Page No. 44 (Sl. No. 5,6,11,12,13)	10,25,55,000/-	10,25,55,000/-	22/03/2013 & 2012-13	The cash amount received by M/s CCPL in the combined	2013-14

					names of Blue Water Enterprises, Ramniwas Subash Chandra Lakhotia, Sushila Lakhotia.	
	Page No. 44 (Sl. No. 14 &15)	1,49,98,000/-	1,49,98,000/-	30/12/2011 & 2011-12	----	2012-13
	Page No. 44 (Sl. No. 16)	11,11,99,000/-	11,11,99,000/-	30/12/2011 & 2011-12	-----	2012-13

As AO of the person other than searched person, I have also examined the above referred seized material and statements. After examining the entries in these documents and records of M/s Blue Water Enterprises (PAN:AALFB2425K) available in this office, I am satisfied that these documents pertain to M/s Blue Water Enterprises (PAN:AALFB2425K) and entries appearing therein have a bearing on the determination of the income of M/s Blue Water Enterprises (PAN:AALFB2425K). In view of the same I am satisfied that it is a fit case for initiating proceeding under section 153C r.w.s section 153A of the I.T. Act, 1961 for the assessment years 2012-13 to 2018-19.

Dated: 10.08.2021

(Praduman Chauhan)
Asstt.Commissioner of Income Tax
Central Circle-16, New Delhi.

15. The assessee has challenged the issue of legality of initiation of proceedings u/s 153C of the Act for AYs 2012-13 & 2013-14 on the ground that notices u/s 153C of the Act for both the years were issued after the limitation period. The claim of the assessee was that in the instant case satisfaction note was recorded by the AO of the assessee on 10.08.2021 when the documents and other books of accounts seized from the possession of the person searched were handed over to the AO of the assessee being the other person and accordingly the same should be treated as the date of search for the purpose of limitation period of 06 years. Therefore, what is relevant is that date of receipt of seized

material or documents by the AO of non-searched persons i.e. assessee in the instant case. As observed above, the AO of the assessee i.e. non-searched person, has received the seized material and thereafter recorded his satisfaction for initiation of proceedings u/s 153C of the Act in the case of assessee on 10.08.2021 which falls in AY 2022-23, therefore, by respectfully following the judgement of hon'ble Supreme court in the case of Jasjit Singh ***reported in [2025] 173 taxmann.com 575 (SC)*** and of the hon'ble jurisdictional high court in the case of ***PCIT v. Ojjus Medicare Pvt. Ltd.*** (supra), the date on which documents and other material was handed over by the AO of the person search to the AO of other person which in the instant case was 10.08.2021 and, therefore the period of 06 years has to be counted from AY 2022-23 and the 06 preceding AYs would be AY 2016-17-19 to AY 2021-22 and AY 2022-23 would be the year of search. This view is further affirmed recently by the jurisdictional high court in the case of ***PCIT Vs. Annex Infrarealty Pvt. Ltd. In ITA No. 386/2025 dt. 28.07.2026.*** Since the impugned assessment years before us are AYs 2012-13 and 2013-14, the same are barred by limitation and thus, no notice u/s 153C could be issued for these 02 Assessment Years.

16. Coming to the arguments of the Revenue that the impugned assessment years are falling under the extended period of 10 years. It is observed that for invoking the extended period, the AO has to record the specific satisfaction as provided under 4th Proviso to section 153A(1) of the Act according to which the AO has to record the satisfaction that income escaped is likely to be amount of INR 50 Lakhs or more for relevant AY or in all the relevant AYs. However, in the instant case, no such satisfaction was recorded by the AO of the assessee to extend the period of limitation from 06 years to 10 years so as to include AY 2012-13 and 2013-14 within the period of limitation for the purpose of initiation of proceedings u/s 153C of the Act. As could be observed from the satisfaction note recorded herein above, the AO of the assessee has recorded his satisfaction

for initiation of proceedings u/s 153C of the Act for 06 AYrs starting from AYs 2012-13 to AY 2018-19, thus, even on this score, the claim of the Revenue that the impugned assessment years are covered under the extended period is devoid of any merits and accordingly, we hold that the notice issued u/s 153C of the Act is beyond the period of limitation and thus invalid notice and the consequent order passed is hereby quashed. Accordingly, Grounds of appeal No. 2 raised by the assessee are allowed.

17. Since we have already allowed Grounds of appeal No. 2 raised by the assessee, the other Grounds of appeal became academic hence, not adjudicated.

18. In the result, appeal of the assessee is allowed.

19. Now we take assessee's appeal in ITA No.830/Del/2026 for Assessment Year 2013-14.

ITA No. 830/Del/2026 [Assessment Year 2013-14]

20. In the above-mentioned paras, we have decided the appeal of the assessee in ITA No.829/Del/2026 for Assessment Year 2012-13 where we hold that the notice issued u/s 153C for AY 2012-13 is barred by limitation and thus is invalid and quashed the consequent order passed u/s 153C of the Act. In the present appeal filed by the assessee, both the parties fairly admitted that the facts are identical to the facts in ITA No.829/Del/2026 for AY 2012-13, thus, following the aforesaid observations in ITA No.829/Del/2026 for AY 2012-13 which are ***Mutatis Mutandis*** applicable to the facts of this appeal filed by the assessee, the notice issued u/s 153C is held as invalid being barred by limitations and the consequent order passed is hereby quashed. In view of the above, the Ground of appeal No. 2 raised by the assessee is allowed.

21. Since we have already allowed Grounds of appeal No. 2 raised by the assessee, the other Grounds of appeal became academic hence, not adjudicated.

22. In the result, appeal of the assessee is allowed.

23. In the final result, both appeals of the assessee in **ITA No. 829 & 830/Del/2026** for **Assessment Years 2012-13 & 2013-14** respectively, are allowed.

Order pronounced in the open court on 07.08.2026.

Sd/-	Sd/-
RAJ KUMAR CHAUHAN	**MANISH AGARWAL**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Dated:07.08.2026
Amit Kumar, Sr. P.S

Copy to:

1	**BLUE WATER ENTERPRISES,** **BLUE WATER ENTERPRISES C/O MANISH GARG CHARTERED ACCOUNTANT B-41,** **LGF , KAILASH COLONY ,** **NEW DELHI-110048**
2	**DCIT CC 16** **DELHI-110055**
3	THE PCIT / CIT,
4	THE D.R., ITAT, DELHI BENCH
5	GUARD FILE

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