

Vintage Distillers Ltd.

IT A No s.6435 to 6440 /Del /20 25 (ASSESSMENT YEARS 2019

ITAT • Delhi | Source extract brief | 26 source pages

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01 FACTS OF THE CASE

“these appeals are related to one assessee and having common issues in all the years, therefore they are taken together and decided by a common order. The details of the appeals are tabulated as under:” (source PDF page 1)

02 DISCUSSION BY THE HON’BLE TRIBUNAL

“We have carefully considered the rival submissions and perused the record. It is undisputed that search u/s 132 was conducted on 24.11.2022, relevant to A.Y. 2023 -24. Thus, A.Y. 2022 -23 is one of the three preceding years under Explanation 2(iv) to section 148. The Explanation reads that if a search is initiated, “the Assessing Officer shall be deemed to have” (source PDF page 21)

03 JUDICIAL DECISION

“In the final result, all the six appeals filed by the Assessee for AY 2019-20 to AY 2024 -25 in ITA Nos. 6435/Del/2025 to 6440/Del/2025 are allowed and both the appeals filed by the Revenue for AY 2021-22 and AY 2022 -23 in ITA Nos.7701/Del/2025 and 7704/Del/2025 respectively, are dismissed.” (source PDF page 26)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

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AI DISCLOSURE

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