

Anil Minda and Others v. Commissioner of Income Tax

Civil Appeal Nos. 345-350 of 2012

[2023] 3 S.C.R. 1150 | 2023-03-24

Which date controls the historical block-assessment limitation where a later-issued warrant is executed before the search under an earlier warrant concludes.

158BE(1)(b) | 158BE Explanation 2 | 158BC | 132

Two-judge bench | M.R. Shah, J. | C.T. Ravikumar, J.

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

A first search authorisation dated 13 March 2001 was executed over several dates and concluded with a panchnama on 11 April 2001. A second authorisation for a bank locker was issued and executed on 26 March 2001. Block assessments were completed in April 2003. The assessee argued that the panchnama for the later-issued warrant fixed March 2001 as the starting month, making the assessments late. The Tribunal accepted their plea; the Delhi High Court reversed, using the last panchnama in April 2001.

Source: [reported supreme court judgment / paragraphs 1-2.4 / PDF pages 2, 3](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court applied section 158BE with Explanation 2 and the approach in VLS Finance. The relevant execution date was conclusion of the search as recorded in the last panchnama, not merely the issue date of the last authorisation or the earlier completion of the locker search. The block assessment used the whole body of material collected across the searches. Treating the later-issued warrant as dispositive despite a continuing search under the earlier warrant would frustrate the explanation. The statutory two-year period was measured from the end of the relevant month; the accepted final panchnama here was dated 11 April 2001.

Source: [reported supreme court judgment / paragraphs 5-8 / PDF pages 5, 6, 7](#)

03 JUDICIAL DECISION

The Supreme Court agreed with the High Court's limitation approach and dismissed all the assessee appeals, without costs. The challenge that the April 2003 assessments were outside the applicable two-year period failed.

Source: [reported supreme court judgment / paragraphs 7-9 / PDF pages 7](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue

All assessee appeals dismissed; no costs

Historical limitation trigger decided

The judgment concerns the accepted search-completion chronology and the former block-assessment provisions. It does not make any later formal panchnama automatically effective to extend limitation or certify a present-day assessment deadline.

Source: [reported supreme court judgment / paragraphs 9 / PDF pages 7](#)

05 AKHB REVIEW POINT

Construct a warrant-by-warrant chronology and preserve every panchnama, with evidence of what search activity actually continued and when it concluded. Distinguish issue of authorisation, execution and search completion. Apply the end-of-month computation required by the operative text. Do not transfer the historical two-year limit to a later or reintroduced block-assessment regime without checking the governing law.

Source: [reported supreme court judgment / paragraphs 2.1-2.3,6-8 / PDF pages 2, 3, 5, 6, 7](#)

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(reported supreme court judgment\)](#)

Identified source rendition: 7 PDF pages; SHA-256

71899e74fb8150f74d81b51e8ac49d8a46470bc8d5cfb1530d52fce8f5c5aa86. Original bytes preserved.

[Open cited source rendition](#)

The editorial headnote on PDF p. 1 ends with Appeal allowed. The actual judicial paragraph 9 unequivocally dismisses the assessee's appeals. This note follows the judicial disposition; the editorial outcome must not populate site outcome filters.

The source's shorthand references to the date of the panchnama are read with the statutory end-of-month wording reproduced in paragraph 6.

Historical block assessment following March-April 2001 searches; the complete block-period year schedule is not stated in the reviewed text.

STATUTORY SCOPE

Former block-assessment regime for the 2001 searches. Later search/block-assessment amendments and 2025 Act correspondence require separate review.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[reported supreme court judgment - PDF pages: 7](#)

SHA-256: 71899e74fb8150f74d81b51e8ac49d8a46470bc8d5cfb1530d52fce8f5c5aa86

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.