

Commissioner of Income Tax 14 v. Jasjit Singh

Civil Appeal No. 6566 of 2023 / Connected Civil Appeal Nos. 6567, 6568 and 6589 of 2023
2023 INSC 882; [2023] 13 S.C.R. 706 | 2023-09-26

Whether, for the third-party assessments in issue, the six-year period was reckoned from the searched person's search date or receipt of the seized material by the other person's jurisdictional Assessing Officer.

153C(1) | 153A

Two-judge bench | S. Ravindra Bhat, J. | Aravind Kumar, J.

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

01 FACTS OF THE CASE

The Revenue appealed four Delhi High Court outcomes concerning section 153C proceedings against persons other than the searched assessee. The example described a February 2009 search of the Kouton group, with notices to the other assessees on different later dates. They argued that the relevant period ran by reference to forwarding or receipt of material by their own officers; the Revenue sought to relate it back to the original search.

Source: [reported supreme court judgment / paragraphs 1-6 / PDF pages 2, 3](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court rejected the Revenue's argument that the section 153C proviso operated only for abatement. It read the provision as also determining the date from which the six-year period was reckoned for the other person. Adopting the approach in SSP Aviation, it reasoned that relation back to the original search, despite delay in handing material to the other person's officer, could impose disproportionate record-preservation consequences on a person not searched. The relevant statutory reference was receipt of the material by the officer having jurisdiction over that other person.

Source: [reported supreme court judgment / paragraphs 7-10 / PDF pages 3, 4, 5, 6, 7](#)

03 JUDICIAL DECISION

The Supreme Court found no merit in the Revenue's appeals and dismissed them without costs.

Source: [reported supreme court judgment / paragraphs 11 / PDF pages 7](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Assesseees

Revenue appeals dismissed; no costs

Lookback-date interpretation decided for the section 153C proceedings in issue

No individual assessment-year schedule is supplied. The judgment must be matched to the applicable historical provision; it is not a blanket statement covering every subsequently amended search or block-assessment regime.

Source: [reported supreme court judgment / paragraphs 11 / PDF pages 7](#)

05 AKHB REVIEW POINT

Keep separate evidence of the search date, satisfaction and transfer records, and actual receipt by the other person's jurisdictional officer. Do not automatically substitute the original search date or the date of notice for the statutory receipt trigger. Before calculating the years, verify the governing version and transitional provisions, particularly where later amendments change the framework.

Source: [reported supreme court judgment / paragraphs 7-10 / PDF pages 3, 4, 5, 6, 7](#)

SOURCE & VERIFICATION

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

Identified source rendition: 7 PDF pages; SHA-256

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Paragraph 3 prints section154A in the historical narrative and paragraph6 prints section153(1); the controlling analysis concerns section153C. These apparent source cross-reference errors are not converted into new propositions.

Paragraph7 reproduces a statutory extract containing later wording; the note does not certify it as the exact consolidated text for every historical case in the batch.

Specific assessment years are not enumerated in the common judgment. No years inferred from the search or notice dates.

No individual author is stated in the reviewed judicial text; not inferred from bench order.

STATUTORY SCOPE

Version-specific 1961 Act search-assessment reasoning. Later amendments, later judicial treatment and 2025 Act mapping are not certified.

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](#)

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