

25.03.2026
Item Nos.3to6.
Ct. No.237
Suman

WPA 2408 of 2025

**Samrradhi Investment Company Private
Limited**

-Vs-

**The Income Tax Officer, Ward, 5(1), Kolkata
and Ors.**

With

WPA 2415 of 2025

M/s. Floral Distributors Private Limited

Vs.

**The Income Tax Officer, Ward, 5(1), Kolkata and
Ors.**

With

WPA 2411 of 2025

Finlord Marketing Private Limited

Vs.

**The Income Tax Officer, Ward, 5(1), Kolkata and
Ors.**

With

WPA 2413 of 2025

Exclusive Lines

Vs.

**The Assistant Commissioner of Income Tax,
Central Circle 1(3), and Ors.**

Mr. Abhratosh Majumder, Sr. Adv.
Mr. Avro Mazumder
Ms. Alisha Das
Mr. Suman Bhowmik
Mr. K. Roy
Ms. Elina Dey
..for the petitioner

Mr. Aryak Dutt
Mr. Anurag Roy

..for the Income Tax Authorities in
WPA 2408 of 2025

Mr. Aryak Dutt
Ms. Sukanya Dutta
Ms. Riya Kundu

..for Income Tax Department in
WPA 2415 of 2025

Mr. Aryak Dutt
Mr. Madhu Jana

..for Income Tax Department in
WPA 2411 of 2025

Mr. Soumen Bhattacharjee

..for the respondent in **WPA 2413 of 2025**

In these cases, the search was conducted on June 21, 2022. The petitioner qualifies as an “other person” within the meaning of Section 153C of the Income Tax Act, 1961. It is not in dispute before this Court that, in view of the amended provisions of Section 149 of the Income Tax Act, 1961, the applicable period of limitation for reassessment under Section 148 of the said Act is ten years.

A question arises as to the point from which the said ten-year period of limitation is to be reckoned—whether from the date on which the documents were handed over by the Search Authority to the jurisdictional Assessing Officer, or from the date of issuance of the notice under Section 148A of the Income Tax Act, 1961. Prima facie, it appears that, in the present case, the relevant date ought to be reckoned from the date of issuance of the notice under Section 148A of the Income Tax Act, 1961, in view of the judgment reported in **[2024] 469 ITR 32 (Delhi)**

(Dinesh Jindal v. Assistant Commissioner of Income Tax and Others).

The Revenue seeks time to disclose the date on which the documents were handed over by the Search Authority to the jurisdictional Assessing Officer. If the ten-year period is reckoned from the date of issuance of the notice under Section 148A of the Income Tax Act, 1961, i.e., August 30, 2024, the reopening of the assessment for the assessment year 2014–2015, *prima facie*, appears to be time-barred.

In view of the aforesaid, there shall be an interim order staying the operation of the notice issued under Section 148A of the Income Tax Act, 1961 dated August 30, 2024, for a period of eight weeks from date.

Let an affidavit-in-opposition be filed within a period of four weeks from date. A reply thereto, if any, may be filed by the petitioner within a period of one week thereafter.

List the matter after six weeks under the heading “To Be Mentioned.”

(Kausik Chanda, J.)