

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'F' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA Nos.5664/Del/2025
Assessment Year: 2013-14

With

ITA No.5665/Del/2025
Assessment Year: 2014-15

With

ITA No.5666/Del/2025
Assessment Year: 2015-16

With

ITA No.5667/Del/2025
Assessment Year: 2016-17

With

ITA No. 5668/Del/2025
Assessment Year: 2018-19

With

ITA No. 5669/Del/2025
Assessment Year: 2019-20

With

ITA No.5670/Del/2025
Assessment Year: 2020-21

M/s. Atoll Vyapaar (P) Ltd., H. No.1898/3, G/F, Kotla Mubarakpur, Lodhi Road, New Delhi	Vs.	DCIT, CC-28, New Delhi
PAN: AAGCA1435L		
(Appellant)		(Respondent)

Assessee by	Sh. Vinod Kumar Bindal, CA Ms. Rinki Sharma, ITP, Sh. Saurabh Sharma, Adv. Sh. Anmol Jha, Adv.
Department by	Ms. Monika Singh, CIT(DR)

Date of hearing	03.03.2026
Date of pronouncement	24.03.2026

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's seven appeals ITA Nos. 5664 to 5670/Del/2025 for assessment years 2013-14, 2014-15, 2015-16, 2016-17, 2018-19, 2019-20 and 2020-21, arises against the Commissioner of Income Tax (Appeals)-25 [in short, the "CIT(A)"], New Delhi's orders, all dated 19.08.2025 passed in case nos. 10218/2012-13, 10547/2013-14, 10730/2014-15, 11079/2015-16, 10589/2017-18, 10676/2018-19 and 10611/2019-20, respectively involving proceedings under section 153C of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties at length. Case files perused.

2. It emerges during the course of hearing that the assessee/appellant has raised its first and foremost legal ground/argument challenging all the impugned section 153C r.w.s. 143(3) assessments framed by the learned Assessing Officer and upheld in the lower appellate discussion(s).

We advert to the basic relevant facts.

3. There is hardly any dispute between the parties that the learned departmental authorities had carried out search in issue in M/s. Alankit Group on 18.10.2019 wherein it is alleged to have come across against the corresponding incriminating material against the assessee as well. There is further no issue between the parties that the assessee's jurisdictional Assessing Officer; other than the searched party's Assessing Officer, recorded his section 153C common satisfaction in its case on 24.12.2021 relating to all these assessment years 2013-14 to 2020-21 before us. Learned counsel has duly placed the same on record. A perusal thereof indicates that the learned Assessing Officer nowhere made it clear in the impugned satisfaction note dated 24.12.2021 that the alleged incriminating material sought to be proceeded against the assessee had a "bearing" on determination of its total income in all these assessment years.

4. Learned CIT(DR) at this stage vehemently supports the impugned satisfaction. Her case is that it is nowhere mandatory for the Assessing Officer to specifically incorporate the word "bearing" on the determination of the assessee's taxable income in such a satisfaction note u/s 153C of the Act.

5. We find no merit in the Revenue's foregoing vehement objections as the instant issue stands squarely settled in the assessee's favour and against the department going by Saksham Commodities Ltd. Vs. ITO (2024) 464 ITR 1 (Delhi)(HC) wherein their lordships have made it clear that the relevant satisfaction note must make it clear that the seized material sought to be used against the assessee indeed has a "bearing" of determination of its total taxable income. We thus accept the assessee's instant first and foremost legal ground/argument to quash all these section 153C assessments in very terms.

All other pleadings on merits between the parties stand rendered academic.

6. These assessee's seven appeals ITA Nos. 5664 to 5670/Del/2025 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 24th March, 2026

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24th March, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)

5. DR

Asst. Registrar, ITAT, New Delhi