

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

Before Sh. Bhavnesh Saini, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 433/Del/2017 : Asstt. Year : 2012-13

ITA No. 440/Del/2017 : Asstt. Year : 2012-13

Sh. Bhushan Lal Sawhney, 6, Link Road, Jangpura Extension, New Delhi-110024	Vs	DCIT, Central Circle-7, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. EJKPS1519F		

**Assessee by : Sh. Rakesh Gupta, Adv.
Revenue by : Sh. Satpal Gulati, CIT DR**

Date of Hearing: 05.04.2021

Date of Pronouncement: 05.04.2021

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeals have been filed by the assessee against the orders of the Id. CIT(A)-25, New Delhi dated 25.10.2016.

2. The assessee prayed for admission of additional ground on the issue of validity of notice u/s 143(2). Since, the additional grounds taken up by the assessee is purely in nature, the same have been admitted.

3. The relevant facts of case for adjudication are that,

- ❖ Return of income for the AY 2012-13 was filed on 30.09.2012.
- ❖ E-filing acknowledgment No. 506966441300912

- ❖ Date of issue of notice u/s 143(2) as per the Assessment Order dated 02.03.2015 page no.1- 15.10.2013
- ❖ Provision of section 143(2) reads as under:

"Section 143.....

(2) Where a return has been furnished under section 139, or in response to a notice under sub-section (1) of section 142, the Assessing Officer or the prescribed income-tax authority, as the case may be, if, considers it necessary or expedient to ensure that the assessee has not understated the income or has not computed excessive loss or has not under-paid the tax in any manner, shall serve on the assessee a notice requiring him, on a date to be specified therein, either to attend the office of the Assessing Officer or to produce, or cause to be produced before the Assessing Officer any evidence on which the assessee may rely in support of the return:

Provided that no notice under this sub-section shall be served on the assessee after the expiry of six months from the end of the financial year in which the return is furnished.]"

Prior to the amendment, the time limit was 12 months.

4. From the facts above, we find that the notice issued on 15.10.2013 against the return filed on 30.09.2012 is barred by limitation and hence assessment completed consequently cannot be held to be valid. We also hold that no penalty u/s 271(1)(c) is leviable on the additions made in an invalid assessment.

5. As a result, the appeals of the assessee are allowed.

Order Pronounced in the Open Court on 05/04/2021.

Sd/-

(Bhavnes Saini)
Judicial Member

Dated: 05/04/2021

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR