

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “SMC”, HYDERABAD
(THROUGH VIDEO CONFERENCE)**

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

I.T.A. No.449/HYD/2021

Assessment Year: 2011-12

Deepraj Sankla, HYDERABAD [PAN: ANAPS4137K]	Vs	Income Tax Officer, Ward-7(2), HYDERABAD
(Appellant)		(Respondent)

For Assessee : Shri Laxminiwas Sharma, AR
For Revenue : Shri A.Venkata Rao, Sr.DR

Date of Hearing : 25-01-2022
Date of Pronouncement : 28-01-2022

ORDER

This assessee’s appeal for AY.2011-12 arises from the National Faceless Appeal Centre (NFAC), Delhi’s order dated 14-09-2021 passed in DIN & Order No.ITBA/NFAC/S/250/2021-22/1035563926(1), involving proceedings u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 [in short, ‘the Act’].

Heard both the parties. Case file perused.

2. It transpires at the outset *qua* the assessee’s first and foremost legal ground challenging validity of the impugned assessment that there is no indication in the case records throwing sufficient light on the clinching aspect as to whether the Assessing Officer had indeed issued a Section 143(2) notice

or not before framing the impugned assessment on 31-12-2018. That being the case, I quote case law, ACIT Vs. Hotel Blue Moon (2010) 321 ITR 362 (SC) that *such an assessment in absence of a valid Section 143(2) notice is not sustainable in law*. I therefore quash the impugned assessment for this precise reason alone.

All other pleadings on merits are rendered infructuous.

3. This assessee's appeal is allowed in above terms.

Order pronounced in the open court on 28th January, 2022

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Hyderabad,
Dated: 28-01-2022

TNMM

Copy to :

1. Deepraj Sankla, D.No.14-3-278, Joshi Wadi, Hyderabad.

2. The Income Tax Officer, Ward-7(2), Hyderabad.

3. CIT(A), NFAC-Delhi.

4. D.R. ITAT, Hyderabad.

5. Guard File.