

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.4133/Del/2019  
Assessment Year: 2008-09

<b>Karamvir Singh S/o Sh. Lal Singh, Village- Sihi, Near Sarvodhya School, Sector-8, Faridabad PAN No.BVNPk5862K</b>	<b>Vs</b>	<b>ITO Ward- 1 (4) Faridabad</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	None
<b>Respondent</b>	Sh. M. Baranwal, CIT DR

Date of hearing:	01/09/2022
Date of Pronouncement:	01/09/2022

**ORDER**

**PER N.K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(A), Faridabad dated 29.03.2019 for A.Y.2008-09.

2. The grievance of the assessee read as under :-

## GROUNDS OF APPEAL

(AGAINST ORDER UNDER SECTION 147 r.w.s. 254 DATED 29.03.2019 FOR A.Y- 2008-09)

1. That having regards to the facts and circumstances of the case, the Ld. CIT(A) has erred in dismissing the appeal u/s 246A(1)(b).
2. The Ld. CIT(A) has erred in not considering the following grounds of appeal-
  - a) That having regards to the facts and circumstances of the case, Ld. AO has erred in law and in facts in issuing notice u/s 148 within the prescribed time.
  - b) That having regards to the facts and circumstances of the case, Ld. AO has erred in law in recording reasons before issuing notice u/s 148.
  - c) That having regards to the facts and circumstances of the case, Ld. AO has erred in taking up the case as per the scheme of Section-149.
  - d) That having regards to the facts and circumstances of the case, Ld AO has erred in re-opening the case on the stage when all the grounds of appeal were dismissed vide order dated on 18 sep 2017 by Hon'ble ITAT.
  - e) That having regards to the facts and circumstances of the case, Ld. AO has erred in issuing notice u/s 148 which was already stand invalid and void-ab-initio vide para 6.3 of the first appellate order u/s 250(6) of the Ld. CIT (A), Faridabad on 27.02.2012. The appellate authority has annulled the assessment order in the Para 6.2 of his esteemed order.
  - f) That having regards to the facts and circumstances of the case, Ld AO has erred in applying the decision of the Hon'ble Supreme Court in the case of GKL Driveshafts India Ltd Vs IT 259 ITR 19
  - g) That having regards to the facts and circumstances of the case, Ld. AO has erred in assuming the case has been remanded back by Ld. CIT(A) u/s 250.
  - h) That the Ld. A.O. has not afforded proper opportunity to the appellant to explain the matter and whole order is arbitrary and against the principles of natural justice.
  - i) That the appellant craves leave to add, modify, or delete any of the grounds of at the time of hearing and all the above grounds are without prejudice to each other
3. None appeared on behalf of the assessee inspite of notice we decided to proceed exparte.
4. We further find that the notice issued by the registry at the

given address of the assessee has been returned un-served.

5. A perusal of the order of the CIT(A) show that the CIT(A) dismissed the appeal of the assessee on the ground that the said order appealed against is not appealable.

6. We find that the assessee has filed appeal against the order disposing the objection filed by the assessee against notice u/s.148 of the Act and not against any order passed by the AO, therefore, the appeal of the assessee was not maintainable before the CIT(A) and for the same reason it is not maintainable before us also. The appeal filed by this assessee is accordingly dismissed.

7. Decision announced in the open court on 01.09.2022.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary\*

Date:- .09.2022

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	01.09.2022
Date on which the typed draft is placed before the dictating Member	02.09.2022
Date on which the typed draft is placed before the Other member	02.09.2022
Date on which the approved draft comes to the Sr.PS/PS	02.09.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	02.09.2022
Date on which the fair order comes back to the Sr. PS/ PS	02.09.2022
Date on which the final order is uploaded on the website of ITAT	02.09.2022
Date on which the file goes to the Bench Clerk	02.09.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	