

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.615/PUN./2024

Assessment Year 2017-2018

Pushpa Ravindra Kodlikeri, Plot No.8-9, Manjeet Nagar, Opp. Akashwani, Jalna Road, AURANGABAD – 431 001. Maharashtra. PAN ABGPK0427N	vs.	The Income Tax Officer, Ward – 1 (1), 2 nd Floor, LIC Building, Cannought Place, Jalgaon Rd, AURANGABAD. PIN - 431 003. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Kishor B. Phadke
For Revenue :	Shri Kalpesh Kumar Rupavatiya

Date of Hearing :	09.05.2024
Date of Pronouncement :	28.05.2024

ORDER

This assessee's appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1060237031(1), dated 29.01.2024, in proceedings u/s.147 r.w.s.144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. Coming to the assessee's sole substantive grievance raised in the instant appeal that the Assessing Officer has erred in law and on facts in initiating sec.148A/148 proceedings vide corresponding notice dated 21.07.2022; it

emerges at the outset that the only addition made herein is of Rs.13,03,650/- i.e., less than the prescribed amount of Rs.50 lakhs or more, u/sec.149(1)(b); as amended vide Finance Act, 2021 w.e.f. 01.04.2021. Their lordships' latest decision *Hexaware Technologies Ltd. vs. ACIT [2024] 162 taxmann.com 225 (Bombay)*; has already rejected the Revenue's stand seeking to apply "roll-over" principle for the purpose of treating the impugned reopening notice herein to have been issued under the erstwhile un-amended statutory provision applicable before 01.04.2021. Faced with this pecuniary aspect of the impugned reopening herein involving the assessee's taxable income of less than Rs.50 lakhs as prescribed hereinabove; I adopt stricter interpretation *Commissioner of Customs vs. Dilip Kumar And Co. & Ors. [2018] 9 SCC 1 (SC) (FB)* to quash the same in very terms. Ordered accordingly.

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

Order pronounced in the open Court on 28.05.2024.

Sd/
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 28th May, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches, Pune.