

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

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 374/DEL/2024 [A.Y. 2011-12]

Pimac Engineers Limited  
Liability Partnership, E - 356,  
Basement Greater Kailash -II  
New Delhi

Vs.

The I.T.O  
Ward - 30(1)  
New Delhi

PAN - AAUFP 0894 K

(Applicant)

(Respondent)

Assessee By : Shri Alok Kumar Gupta, CA  
Department By : Shri Vivek Vardhan, Sr. DR

**Date of Hearing : 09.07.2024**

**Date of Pronouncement : .07.2024**

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order of the  
NFAC, Delhi dated 15.01.2024 pertaining to A.Y. 2011-12.

2. Though the assessee has raised as many as 7 grounds of appeal, but the challenge to holding the proceedings commenced and completed u/s 147 of the Income-tax Act, 1961 [the Act, for short] invalid and the reasons recorded u/s 148(2) of the Act were incorrect goes to the root of the matter, therefore, we decided to adjudicate the same first.

3. Representatives of both the sides were heard at length. Case records carefully perused. Relevant documentary evidence brought on record duly considered in light of Rule 18(6) of the ITAT Rules.

3. At the very outset, the ld. counsel for the assessee submitted that the ld. CIT(A) has not adjudicated Ground Nos. 1 to 5 raised before him regarding jurisdictional ground with regard to the issuance of notice u/s 148 of the Act. The ld. counsel for the assessee further requested the bench to issue orders for deciding the matter afresh.

4. The ld. DR did not raise any serious objection.

5. On such concession, we have heard the rival submissions and have carefully perused the orders of the authorities below and considered the relevant documentary evidences brought on record in

light of Rule 18(6) of the ITAT Rules. Judicial decisions relied upon duly considered.

6. We are of the considered view that the issue of jurisdiction needs to be adjudicated afresh. Therefore, in the interest of justice and fair play, without going into the merits of the case, we restore this issue to the file of the ld. CIT(A). The ld. CIT(A) is directed to examine the same after affording reasonable and sufficient opportunity of being heard to the assessee.

7. In the result, the appeal of the assessee in ITA No. 374/DEL/2024 is allowed for statistical purposes.

The order is pronounced in the open court on 26.07.2024.

Sd/-

**[VIKAS AWASTHY]  
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER**

Dated: 26<sup>th</sup> JULY, 2024.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

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