

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C': NEW DELHI)
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA Nos:- 3412 & 3413/DEL/2024
(Assessment Years: 2012-13 & 2013-14)**

Income Tax Officer, Gurgaon.	Vs.	Jameel Ahmed, Gurgaon.
APPELLANT		RESPONDENT
PAN No: AVMPA0946J		

Revenue By : Shri Om Prakash, Sr. DR
Assessee By : None

Date of Hearing : 06.11.2024
Date of Pronouncement : 08.11.2024

ORDER

PER BENCH:

These two appeals by the Revenue are directed against the order dated 08/05/2024 and 09/05/2024 passed by the National Faceless Appeal Centre (NFAC), Delhi / CIT(A), pertain to Assessment Years 2012-13 and 2013-14, on the following grounds of appeals:

ITA No.-3412/Del/2024

"1. The Ld. CIT(A) has erred by quashing the assessment order being invalid and bad in law on the ground that that the issuance and service of the notice under section 148(1) is jurisdictional aspect and therefore, a defect in the notice cannot be cured under section 292BB. However, as per section 292B of the IT Act, 1961 no return of income, assessment, notice, summons or other proceeding, furnished or made or issued or taken or purported to have been furnished or made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding if such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purpose of this Act."

ITA No.-3413/Del/2024

"1. The Ld. CIT(A) has erred by quashing the assessment order being invalid and bad in law on the ground that that the issuance and service of the notice under section 148(1) is jurisdictional aspect and therefore, a defect in the notice cannot be cured under section 292BB. However, as per section 292B of the IT Act, 1961 no return of income, assessment, notice, summons or other proceeding, furnished or made or issued or taken or purported to have been furnished or made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding if such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purpose of this Act."

2. At the outset, it is noted that tax effect in both these appeals are below the limit fixed by the CBDT for filing appeal before the ITAT. The grievance of the Revenue shows that the tax effect would be less than Rs. 60 lacs, therefore, the present appeals filed by the Revenue are not admissible in the light of the CBDT Circular No. 09

of 2024 dated 17/09/2024. These appeals are accordingly dismissed.

3. In the result, both appeals filed by the Revenue are accordingly dismissed.

Order Pronounced in the Open Court on 08.11.2024

Sd/-

(YOGESH KUMAR US)
JUDICIAL MEMBER

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Dated: 08/11/2024
(Pooja)

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	07.11.24
Date on which the typed draft is placed before the dictating Member	07.11.2024
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	