

**THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.447/Del/2023  
(Assessment Year 2018-19)**

Bhupinder Singh and Sons Cookware Pvt. Ltd. 598A, Moti Ram Road, Shahdara, Delhi - 110032	Vs.	Income Tax Officer, Ward 43(1), Civic Centre, New Delhi - 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAHCB1039Q		
Appellant	..	Respondent

Appellant by :	Sh. V.K. Sabharwal, Adv, Sh. Ashok Babbar, Adv
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	29.10.2024
Date of Pronouncement	14.11.2024

O R D E R

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order passed by the NFAC, Delhi, dated 23.01.2023 arising out of the Assessment Order dated 15.02.2021 passed by National e-Assessment Centre, Delhi, under Sections 143(3) r.w.Ss. 143(3A) & 143(3B) of the Act for Assessment Year 2018-19.

2. The assessee has raised additional ground to this effect that the assessment order passed by the Assessing Officer having seal as under: “signature not verified” meaning thereby the order is undersigned and has no authenticity in law. In that view of the matter the assessment order is void-ab-initio and the same is liable to be set aside. In view of the judgment passed by the Hon’ble Apex Court in the case of National Thermal Power Company Ltd. Vs. CIT, reported in (1998) 229 ITR 383 (SC) the additional ground of appeal filed before us for the first time since involves point of law, the same is admitted.

3. In this respect, the Ld. D.R came with an instruction dated 20.10.2023 where it has been stated that the said order of assessment dated 15.02.2021 is e-signed and verified by the National e-Assessment Centre. This authentication may be needed proper software to open. In this regard the assessment order has been perused wherefrom it appears that the same is not bearing any signature. The judgment passed by the Hon’ble Bombay High Court in the matter of DBS Tradelink and Advisors Pvt. Ltd. Vs. The State of Maharashtra and Anr. in W.P No. 8474 of 2022 as relied upon by the assessee has been considered, wherein it appears that the judgment passed by the Gujarat High Court in the case of Aggarwal Dyeing and Printing Works Vs. State of Gujarat and Ors. were relied upon whereby and whereunder the department was directed to issue notice and passed orders in physical form containing all the necessary information and particulars.

4. Having regard to the order impugned in the said matter taken up by the Bombay High Court where a system generated document were relied upon only having a digital signature which says signature is not verified the same has not been considered as an official document, relying upon the judgment passed by the Hon'ble Gujarat High Court the order impugned therein has been set aside by the Hon'ble Bombay High Court. In the instant case since fact is identical, where there is a digital signature appended in the said order which says signature is not verified, the same cannot be treated as an official document. Respectfully relying upon the order passed by the Hon'ble Bombay High Court the assessment order is, thus, found to be void-ab-initio and, quashed.

5. Assessee's appeal is, thus, allowed.

Order pronounced in the open court on 14.11.2024

Sd/-

(Madhumita Roy )  
JUDICIAL MEMBER

Dated 14.11.2024

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI