

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 1940/Del/2022
(Assessment Year: 2012-13)**

Canon India Pvt. Ltd, 7 th Floor, Building No. 5, Tower-B, DLF Cyber City, DLF Phase III, Gurugram 122002 (Appellant) PAN:AAACC4175D	Vs. DCIT, Circle-4(2), New Delhi (Respondent)
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Assessee by :	Shri Himanshu S. Singha, Adv Shri Prashant Maharchandani, Adv Shri J. S. kataria, Adv
Revenue by:	Shri Safarul Haque Tanweer, CIT DR
Date of Hearing	10/12/2024
Date of pronouncement	13/12/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.1940/Del/2022 for AY 2012-13, arises out of the order of Assessing Officer [hereinafter referred to as 'Id. AO', in short] in Appeal No. ITBA/ASI/S/143(3)/2022-23/1043926421(1) dated 25/02/2022.
2. The only issue to be decided in this appeal is as to whether the final assessment order framed by the Learned AO could be construed as barred by limitation and had to be declared as void abinitio in the facts and circumstances of the instant case.

3. We have heard the rival submissions and perused the materials available on record. To address the issue in dispute, we find that the provisions of section 144C(13) of the Act stipulates that the final assessment order pursuant to the directions of Learned DRP should be passed by the assessing officer within one month from the end of the month in which such directions were received. In the instant case, the DRP directions were issued on 28-01-2022 under section 144C(5) of the Act. The order giving effect to DRP was passed by the Learned Transfer Pricing Officer on 17-02-2022 which is enclosed in page 26 of the appeal set. The final assessment order was framed by the assessing officer after considering the DRP directions and the order giving effect passed by the Learned TPO on 25-02-2022.

4. The Learned AR before us placed on record the screenshot from ITBA portal which showed that Document Identification Number (DIN) was generated for the final assessment order and for demand notice issued under section 156 of the Act by the Learned assessing officer only on 19-7-2022. Even the final assessment order was digitally signed by the Learned AO only on 19-7-2022 which is evident from last page of the final assessment order. Accordingly, he submitted that in terms of section 144B(6)(i)(b) and 144B(6)(ii) of the Act, the final assessment order was duly authenticated by digital signature of the Learned AO only on 19-07-2022. The time limit available to the assessing officer to frame the final assessment order expired on 28-2-2022.

5. It is not in dispute that in the instant case, the final assessment order was duly authenticated by affixing digital signature and by duly generating DIN only on 19-07-2022. This is beyond the time limit prescribed under section 144C(13) of the Act. Accordingly, the assessment is barred by limitation. Hence, we hold that the final assessment order