

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.733/Agr/2018
Assessment Year: 2010-11

Vinay Pratap Singh, Talaspur Kalan Quarsi, Ramghat Road, Aligarh.	Vs.	Income Tax Officer, Ward 1(3), Aligarh.
PAN : CSDPS9225C		
(Appellant)		(Respondent)

Assessee by	Sh. Pankaj Gargh, Advocate
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	13.02.2025
Date of pronouncement	13.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)-Aligarh's order in appeal no. 116/2017-18/Aligarh/370 dated 10.08.2018, involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing from the perusal of pages 8-9 of the assessee's paper book that the learned Assessing Officer had

first issued his section 148 notice on 24.03.2017 which returned back, followed by second one dated 27.07.2017; respectively as against former one to have been served on or before 31.03.2017 only. We make it clear that section 148 as applicable in the impugned assessment year makes it incumbent on the learned Assessing Officer to serve the relevant notice since the legislature has incorporated the relevant statutory expression as “to be served” than mere issuance therein. We, thus, conclude in this factual backdrop that the impugned reopening u/s. 148 taken recourse by the Assessing Officer is not sustainable in law. The same stands quashed accordingly.

4. This assessee’s appeal is allowed.

Order pronounced in the open court on 13THFebruary, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

**Sd/
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 13THFebruary, 2025.

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra