

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**AND**

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.102/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2014-2015)

Scan Industries Private Limited, Q1, Civil Township, Rourkela	Vs	Pr.CIT, Sambalpur
PAN No. :AEOPS 8527 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri S. K. Poddar, AR
राजस्व की ओर से /Revenue by	:	Shri Sanjay Kumar, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	07/04/2025
घोषणा की तारीख/Date of Pronouncement	:	07/04/2025

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order passed by the Id PR. CIT, Sambalpur u/s.263 of the Income Tax Act, 1961 for the assessment year 2014-15 in DIN & Order No.ITBA/REV/F/REV5/2023-24/1060101431(1).

2. It was submitted by Id AR that before the Id Pr. CIT, Sambalpur, in response to show cause notice u/s.263 of the Act, the assessee had categorically submitted that the original assessment order, which was passed u/s.147/144B of the Act dated 30.3.2022 itself was bad in law, insofar as the notice issued u/s.148 of the Act was issued only on 1.4.2021 and not on 31.3.2021, which was the last date for issuance of notice u/s.148 of the Act. Ld AR drew our attention to page 20 of written

submission, which is the screenshots of the e-assessment proceedings u/s.147 of the Act, which reads as follows: -

Dashboard > Pending Actions > e-Proceedings > View Notices

*Annexure-2*

### View Notices for e-Proceedings

Proceeding Name Assessment Proceeding u/s 147	PAN AAKCS0387F	Name of Assessee SCAN INDUSTRIES PRIVATE LIMITED	Assessment Year 2014-15
Financial Year 2013-14			

[Search Icon]

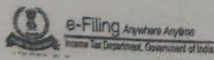
Notice/ Communication Reference ID : 100047201937

142(1) Notice u/s	ITBA/AST/F/142(1)/202 1-22/1041627739(1) Document reference ID	Description : [ITBA]Notice u/s 142(1)of Income Tax Act 1961. Issued On : 26-Mar-2022 Response Due Date : 28-Mar-2022	View Response  [Notice/Letter pdf]
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Notice/ Communication Reference ID : 100046790575

Notice u/s	ITBA/AST/F/17/2021- 22/1041359415(1) Document reference ID	Description : [ITBA]Issue Letter Issued On : 23-Mar-2022	View Response  [Notice/Letter pdf]
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Notice/ Communication Reference ID : 100042454261

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Document reference ID	Issued On : 11-Jan-2022 Response Due Date : 17-Jan-2022	Call Us English	[Notice/Letter pdf]
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Notice/ Communication Reference ID : 100039114947

142(1) Notice u/s	ITBA/AST/F/142(1)/202 1-22/1035916685(1) Document reference ID	Description : [ITBA]Notice u/s 142(1)of Income Tax Act 1961. Issued On : 27-Sep-2021 Response Due Date : 11-Oct-2021	Submit Response  [Notice/Letter pdf]
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Notice/ Communication Reference ID : 100033673732

148 Notice u/s	ITBA/AST/S/148/2020- 21/1032110139(1) Document reference ID	Description : [ITBA]Notice under section 148 of the Income Tax Act, 1961 Issued On : 01-Apr-2021	View Response  [Notice/Letter pdf]
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3. It was submission that the PR. CIT in his order u/s 263 of the Act at the end of para 9 at page 14 of the order has mentioned that notice u/s 148 was issued on 31.03.2021 which was well within the time limit prescribed 149(1)(b) of the Act. It was the submission that this finding of Ld Pr.CIT was wrong, insofar as the notice u/s.148 of the Act has been issued only on 01.04.2021 which is evidenced by the assessment proceedings order sheet notings which has been extracted above. It was submitted that consequently as the assessment proceedings is itself bad in law, the consequential proceedings u/s 263 are liable to set aside.

4. In reply Id CIT DR vehemently supported the order of the Pr. CIT. It was the submission that the notice u/s 148 of the Act was issued and the assessment order has been accepted by the assessee and should not be tinkered with.

5. We have considered the rival submissions. The primary requirement for 263 revisionary proceeding is the existence of a valid assessment order. Admittedly, the assessment order, which is the subject matter of the revisionary proceedings u/s 263 is the assessment order passed u/s 147 r.w.s.144B of the Act on 30.03.2022. This assessment order has been initiated on account of notice issued u/s 148 of the Act. The said notice u/s 148 in the assessment order in para 3 also specifically mentioned to have been issued on 31.03.2021. However, the screenshot of the notice of e-proceeding which has been extracted above clearly shows that the notice u/s 148 has been issued on 1.04.2021. Admittedly, this notice issued itself would be bad in law and consequential

assessment order would be bad in law. Obviously, once the assessment order itself is bad in law, the revisionary proceedings u/s 263 passed by the Pr. CIT on such invalid assessment order would also be bad in law. In these circumstances, the order passed u/s 263 by the Pr. CIT in the case of the assessee for the impugned assessment order is set aside as being bad in law.

6. In the result, the appeal of the assessee stands allowed

Order dictated and pronounced in the open court on 07/04/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 07/04/2025

*Prakash Kumar Mishra, Sr.P.S.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack