

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
ITA No.420/MUM/2025
Assessment Year: 2017-18**

Sunil Ramanand Prajapati A/3, Sai Dham Apartment, Premier Road, Kurla (W), Mumbai 400070 PAN: ALDPP4988L	Vs.	Income Tax Officer, Ward 41(1)(5), Mumbai Room No. 830D, Kautilya Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai 400051
(Appellant)		(Respondent)

Present for:

Assessee by	: Shri. Tanzil Padvekar
Revenue by	: Smt. Smitha V. Nair (CIT DR)
Date of Hearing	: 15.05.2025
Date of Pronouncement	: 26.05.2025

O R D E R

Per: Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 16.12.2024, impugned herein, passed by the National Faceless Appeal Centre (NFAC), Delhi/ u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. Admittedly, in this case, notice dated 30.07.2022 u/s.148 of the Act was issued after elapsing of more than 3 years from the end of the relevant assessment year and therefore the sanction of Ld. Pr. CCIT was required to be taken as mandated u/s 151(ii) of the Act but not from the Ld. Pr. CIT as taken in this case and therefore the notice dated 30.07.2022 u/s.148 of the Act along with the Assessment order passed in pursuance thereof, is liable to be quashed. Thus the same is quashed.

3. In the result, the appeal of the Assessee is allowed.

Order pronounced in the open court on 26.05.2025.

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

* Divya R. Nandgaonkar,
Stenographer

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.