

आयकरअपीलीयअधिकरण, राँचीन्यायपीठ,राँची
IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RATNESH NANDAN SAHAY, AM

(THROUGH : HYBRID MODE)

आयकरअपीलसं./ITA No.02/RAN/2024

(निर्धारणवर्ष / A.Y.s :2015-2016)

Maya Kejriwal, 11/2, Gel Church Complex, Main Road, Ranchi	Vs.	ACIT, Central Circle-2, Ranchi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. : ADLPK 4425H		
(अपीलार्थी/ Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारितीकीओरसे /Assessee by	:	Shri Devesh Poddar, Advocate
राजस्वकीओरसे /Revenue by	:	Shri Khubchand Pandya, Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	30/04/2025
घोषणाकीतारीख/ Date of Pronouncement	:	30/04/2025


आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(A), Patna-3, dated 25/01/2024, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1060142968(1) for the assessment year 2013-2014.

2. It was submitted by the Id. AR that the notice u/s.148 of the Act has been signed admittedly on 31.03.2021. The Id. AR drew our attention to page 7 of the paper book, which is a copy of the notice issued u/s.148 of the Act, which reads as follows :-

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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
ITO WARD W2(1), RANCHI/

To, MAYA KEJRIWAL M.S.N.K.KEJRIWAL & CO., 11/2,G.E.L.CHURCH COMPLEX, MAIN ROAD, RANCHI, 834001 , Jharkhand India			
PAN: ADLPK4425H	AY: 2015-16	Dated: 31/03/2021	DIN & Notice No : ITBA/AST/S/148/2020-21/1032063249(1)


Notice Under Section 148 Of The Income Tax Act, 1961

Sir/ Madam/ M/s,

Whereas I have reasons to believe that your Income chargeable to Tax for the Assessment Year 2015-16 has escaped Assessment within the meaning of section 147 of the Income Tax Act, 1961.

I, therefore, propose to assess/ re-assess the income/ loss for the said Assessment Year and I hereby require you to deliver to me within 30 days from the service of this notice, a return in the prescribed form for the said Assessment Year.

This notice is being issued after obtaining the necessary satisfaction of the PCIT, Ranchi


ABHAY KUMAR DUBEY
ITO WARD W2(1), RANCHI/

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Note: If digitally signed, the date of digital signature may be taken as date of document.
 CENTRAL REVENUE BUILDING, 5-A, Main Road Ranchi, RANCHI, Jharkhand, 834001
 Email: RANCHI.ITO2.1@INCOMETAX.GOV.IN

* DIN-Document identification No. This document is digitally signed
 Signer: ABHAY KUMAR DUBEY
 Date: Wednesday, March 31, 2021 4:24 PM
 Location: PATNA, In

3. Ld. AR further drew our attention to page 12 of the paper book, which is a copy of the ordersheet showing the notice for the e-proceedings. It was the submission that the notice has been issued only on 01.04.2021., The said order sheet noting reads as follows :-

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View Notices for e-Proceedings

Proceeding Name: Assessment Proceeding u/s 147 PAN: ADLPK4829H Name of Assessee: MAYA KEJRWAL Assessment Year: 2015-16

Notice/ Communication Reference ID - 100047369638

Notice No.	Notice u/s	Description	Issued On	Response Due Date	Actions
144	ITBA/AST/F/144(SCN) (F)/2021-22/1041744690(1)	[ITBA]Show Cause Notice issued On: 27-Mar-2022	27-Mar-2022	29-Mar-2022	Notice/Letter pdf Seek/View Adjudgment
Notice/ Communication Reference ID - 100042204829					
142(1)	ITBA/AST/F/142(1)/202-1-22/1038438253(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961	05-Jan-2022	12-Jan-2022	Notice/Letter pdf Seek/View Adjudgment
Notice/ Communication Reference ID - 100040178000					
142(1)	ITBA/AST/F/142(1)/202-1-22/1037730198(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961	13-Dec-2021	20-Dec-2021	Notice/Letter pdf Seek/View Adjudgment
Notice/ Communication Reference ID - 100040178000					
142(1)	ITBA/AST/F/142(1)/202-1-22/1036957841(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961	15-Nov-2021	22-Nov-2021	Notice/Letter pdf Seek/View Adjudgment
Notice/ Communication Reference ID - 100033622584					
148	ITBA/AST/S/148/2020-21/1032063249(1)	[ITBA]Notice under section 148 of the Income Tax Act, 1961	01-Apr-2021		Notice/Letter pdf Seek/View Adjudgment

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4. It was the submission that the notice u/s.148 of the Act was issued only on 01.04.2021 in view of the decision of the Hon'ble Supreme Court in the case of Union of India Vs. Ashish Agarwal, reported in 444 ITR 1

(SC), is barred by limitation and the consequential assessment order would also be liable to be annulled.

5. In reply, Id. Sr. DR submitted that the notice has been signed on 31.03.2021. He vehemently supported the orders of Assessing Officer and Id. CIT(A).

6. We have considered the rival submissions. The time limit for issuance of notice u/s.148 of the Act is provided in the provisions of Section 149 of the Act. The words used in Section 149 of the Act is, “no notice u/s.148 shall be issued for the relevant assessment year.....” The words used is not “signed” but “issued”. A perusal of the e-proceedings notice clearly shows that the notice u/s.148 of the Act shall be issued only on 01.04.2021 and consequently the same is liable to be treated as beyond time. This view of ours also finds support from the principle laid down by the Hon’ble Supreme Court in the case of Ashish Agarwal (supra). As we have already held that the notice issued u/s.148 of the Act is beyond the limitation provided, therefore, the notice issued u/s.148 of the Act in the impugned appeal is treated as barred by limitation. Consequently, the assessment order, as a consequence of the said notice issued u/s.148 of the Act, becomes bad in law and consequently the same stands annulled.

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

Order dictated and pronounced in the open court on 30/04/2025.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIALMEMBER

राँची Ranchi; दिनांक Dated 30/04/2025

Prakash Kumar Mishra, Sr.P.S

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant-
2. प्रत्यर्थी/ The Respondent-
3. आयकरआयुक्त(अपील) / The CIT(A),
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, राँची/ DR, ITAT, Ranchi
6. गार्डफाईल / Guard file.

सत्यापितप्रति //True Copy//

आदेशानुसार/BY ORDER,

(Assistant Registrar)

आयकरअपीलीयअधिकरण, राँची/ ITAT, Ranchi