

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'G' NEW DELHI)  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 2546/Del/2024 (A.Y 2011-12)**

**ITA No. 2620/Del/2023 (A.Y 2011-12)**

Shivani Batra A-6, Sector 31, Noida, Uttar Pradesh <b>PAN: AREPB2397L</b>	Vs.	ITO Ward-3(4) Secdtopr-24, Noida, Uttar Pradesh
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Shri Amit Goel, Advocate and Shri Pranav Yadav, Advocate	
Revenue by	Sh. Manish Gupta, Sr. DR	
Date of Hearing	29/05/2025	
Date of Pronouncement	13/06/2025	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

Both the above captioned Appeals are filed by the Assessee against the order of the Commissioner of Income Tax Appeal/National Faceless Appeal Centre [‘Ld. CIT(A)’/NFAC for short] dated 27/03/2024 and 17/08/2023 for the Assessment Years 2011-12 and 2016-17 respectively, wherein the Ld. CIT(A) has confirmed the addition made in the assessment order and also confirmed the order of penalty.

2. Brief facts of the case are that, the Department received AIR Information that the Assessee had purchased immovable property for Rs. 1,50,00,000/- during the Financial Year 2010-11 relevant to

Assessment Year 2011-12. In the absence of PAN, information regarding filing of return for Assessment Year 2011-12 and source of investment made in purchase of immovable property could not be ascertained by the A.O. Therefore, treating Rs. 1,50,00,000/- as unexplained investment u/s 69 of the Income tax Act 1961 ('Act' for short) has escaped income for Assessment Year 2011-12, opening proceedings u/s 147 of the Act was initiated against the Assessee. An assessment order came to be passed on 14/11/ 2018 under Section 144/147 of the Act on the total income of Rs. 1,57,50,000/-. Aggrieved by the assessment order dated 14/11/2018, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 27/03/2024, dismissed the appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A) dated 27/03/2024, the Assessee preferred the captioned Appeal in ITA No. 2546/Del/2024.

3. An order of penalty dated 23/05/2019 has been also passed against the Assessee under Section 271(1)(c) of the Act and the Appeal challenging the Order of Penalty has been dismissed by the CIT(A) vide order dated 17/08/2023, which has been called in question by the Assessee before us in ITA No. 2620/Del/2023.

4. The Ld. Assessee's Representative vehemently submitted that the impugned assessment order came to be passed without serving the

notice u/s 148 of the Act. Further submitted that the address mentioned in the notice u/s 148 of the Act being '*D-66, Sector 30, Nodia*' and the address mentioned in the PAN of the Assessee is '*A-6 Sector 31, Nodia*' for which no notice has been issued by the A.O. before framing the assessment order. Thus, submitted that the assessment order and order of the Ld. CIT(A) requires to be quashed and consequently, the Order of penalty and the Order of CIT(A) confirming the said penalty are also liable to be set aside.

5. Per contra, the Ld. Departmental Representative relying on the orders of the Lower Authorities sought for dismissal of the Appeals.

6. We have heard both the parties and perused the material available on record. As could be seen from the notice issued u/s 148 of the Act dated 27/03/2018, the address mentioned thereon is '*Sh./Smt/Ms/Shivani Batra S/o. Shankar Batra, D-66, Sector-30, Noida*'. The Assessee filed his Return with the Department right from Assessment Year 2016-17 to 2019-20 including at the time of issuance of notice u/s 148 of the Act in question was '*A-6 Sector 31, Nodia*'. The address mentioned in the PAN of the Assessee is also '*A-6, Sector 31, Noida*'.

7. During the first appellant proceedings, the Assessee has taken a specific ground vide Ground No. 1 contended that the assessment order has been passed without serving notice. However, as could be seen from the order of the Ld. CIT(A), the said Ground itself has not been decided by the CIT(A). Considering the material placed before us it is clear that that the assessment order dated 14/11/2018 has been passed without serving the notice. The Assessment Order has been passed without serving the notice u/s 148 of the Act either to the registered address of the Assessee or to the address mentioned in the PAN data and the address mentioned in the Return filed by the Assessee during the relevant point of time and the Revenue has also not produced any document to prove the same otherwise. Therefore, the assessment order passed without serving the notice u/s 148 of the Act cannot be sustained. Accordingly, both the assessment order as well as the order of the Ld. CIT(A) are hereby set aside.

8. In the result, the Appeal of the Assessee in ITA No. 2546/Del/2024 is allowed.

**ITA No. 2620/Del/2024**

9. Since, we have allowed the quantum appeal, the order of the penalty and the order of the Ld. CIT(A) in confirming the penalty order cannot be sustained. Accordingly, the same are set aside.

10. In the result, the Appeal of the Assessee in ITA No. 2620/Del/2024 is allowed.

**Order pronounced in the open court on 13th June, 2025**

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

Date:- 13.06.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**