

**THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER**

**ITA No. 2287/Del/2019
(Assessment Year 2009-10)**

Prakash Chand Gupta 113-114 Rohini Complex WA-121 Mother Dairy Road, Shakarpur Delhi – 110092	Vs.	CIT-20 & AO Ward No. 61(2)
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAJPG5854B		
Appellant	..	Respondent

Appellant by :	Sh. Manoj Kumar, CA
Respondent by :	Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing	04.06.2025
Date of Pronouncement	25.06.2025

ORDER

PER KHETTRA MOHAN ROY, AM:

The instant appeal preferred by the assessee is directed against the order dated 19.12.2018 passed by the Ld. CIT(A)-20, Delhi, arising out of the Assessment Order dated 30.12.2016, passed by ITO, Ward 61(2), New Delhi, under Section 143(3)/147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for the Assessment Year 2009-10.

2. The assessee at the very onset challenged the initiation of Section 147 by submitting the revised ground of appeal:

- “1. The Hon CIT (A)-20 has erred in law and on facts in sustaining the assessment as notice u/s 148 has not been served on the assessee. Hence, the assessment may be quashed.
2. The Hon CIT (A)-20 has erred in law and on facts in sustaining the assessment as reason to believe has not been recorded in the case. Hence, the assessment may be quashed.
3. The Hon CIT (A)-20 has erred in law and on facts in sustaining the assessment as there is a mechanical approval u/s 151 without application of mind. Hence, the assessment may be quashed.”

3. The assessee submitted the following documents by way of paper book:

S.NO.	Particulars	Page No.
1	Application For Revised Ground Of Appeal	1-2
2	Revised Ground Of Appeal	3
3	Application For Additional Ground Of Appeal	4-5
4	Additional Ground of Appeal	6
5	Income Tax ITR with computation and Financial	7-11
6	Application for RTI	12-13
7	Reply of RTI	14
8	Notice u/s 148	15
9	Performa for reason to believe	16
10	Sanction by CIT	17
11	Speed post	18
12	Notice u/s 148	19
13	Application for copy of reason to believe	20
14	Again letter for copy of reason to believe	21
15	Agreement	22-23
16	Affidavit by assessee	24-25

4. Reasons for reopening is not available. The ld. AR strenuously submitted that the assessee had tried a number of times with the

department to get hold of reasons but the same was never supplied to him.

5. The Ld. DR relied on the orders passed by the lower authorities.

6. We have given careful submission to the above facts. Recording of reasons is absolute necessity before initiating notice under Section 148. In this case, no reasons for reopening were brought before us. Thus, it is absolutely clear that no reasons were actually recorded. Accordingly, we hold that the entire assessment proceedings lacks jurisdiction and has no legs to stand upon. The entire addition is liable to be deleted ex-consequenti.

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

Order pronounced in the open court on 25.06.2025

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Sd/-
(Khettra Mohan Roy)
ACCOUNTANT MEMBER

Dated 25.06.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI