

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.1344/KOL/2024

(निर्धारण वर्ष / Assessment Year :2017-2018)

RR Developers Kajora More P.O. Kajora, Dist.Paaschim Bardhaman, PIN-713338, West Bengal	Vs	The Income Tax Officer, Ward 1(1), Durgapur-713216, West Bengal
PAN No. :AATFR 5876 R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Somnath Ghosh, Adv.
राजस्व की ओर से /Revenue by	:	Shri S.B. Chakraborty, Addl. CIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	03/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	03/07/2025

आदेश / ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 13.12.2023, passed for the assessment year 2017-18.

2. Shri Somnath Ghosh, Id. AR appeared on behalf of the assessee and Shri S.B.Chakraborty, Id.Sr. DR appeared on behalf of the revenue.

3. The appeal of the assessee is barred by 128 day. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating sufficient reasons for delay which are not found false. Id.Sr. DR also did not raise any serious objection. Accordingly, the delay of 128 days in filing the appeal is condoned and the appeal of the assessee is admitted for hearing.

4. It was submitted by the Id. AR that the notice issued u/s.148 of the Act on 09.07.2018 was unsigned. The said notice reads as follows :-



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 1(3), DURGAPUR

To. R R DEVELOPERS KAJORA MORE PO KAJORA , ASANSOL BURDWAN 713338 , West Bengal India	
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PAN: AATFR5876J	AY: 2017-18	Dated: 09/07/2018	Notice No : ITBA/AST/S/148/2018-19/1010411050(1)
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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 2017-18 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 RANGE 1, DURGAPUR

ARVIND KUMAR
WARD 1(3), DURGAPUR

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

5. The same was put to the Id. Sr. DR and the Id.Sr. DR submitted that the Assessing Officer has sent a copy of the notice issued u/s.148 of the Act and the same is found to be signed. The said copy as provided by the Id. Sr. DR reads as follows :-



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 1(3), DURGAPUR

To. R R DEVELOPERS KAJORA MORE PO KAJORA , ASANSOL BURDWAN 713338 , West Bengal India	
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PAN: AATFR5876J	AY: 2017-18	Dated: 09/07/2018	Notice No : ITBA/AST/S/148/2018-19/1010411050(1)
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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 2017-18 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 RANGE 1, DURGAPUR

ARVIND KUMAR
WARD 1(3), DURGAPUR

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

6. A perusal of the signature in the notice u/s.148 of the Act shows that against the name of Arvind Kumar, a signature has been put. The signature is as found in the assessment order in the case of assessing authority. This clearly shows that the signature in the notice u/s.148 of the Act as produced by the Id. Sr. DR is not one that is signed by Shri Arvind Kumar, the issuing officer. This also supports the stand of the Id. AR that the notice issued u/s.148 of the Act was unsigned.

7. Without making any other statements or comments on the said issue, as it is noticed that the notice issued to the assessee u/s.148 of the Act is unsigned and as it is noticed that the Instruction issued by the CBDT in Instruction No.01/2018 dated 12.02.2018 in para 4.2 has categorically made it compulsory for all department orders/communications/notices being issued to the assessee through the 'e-Proceeding' facility are to be signed digitally by the Assessing Officer, therefore, the unsigned notice u/s.148 of the Act issued against the present assessee is said to be invalid and the consequential assessment is hereby annulled.

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

Order dictated and pronounced in the open court on 03/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 03/07/2025

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, **कोलकाता** / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata**