

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos. 141 & 142/RPR/2025
निर्धारण वर्ष / Assessment Year : 2011-12

Bhuaneshwar Shukla
LIG 12/06, Mansarowar Colony,
Shiv Mandir, Bhilai-3, Durg-490 021
PAN: CCIPS5734D

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-3(1), Durg

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.R. Rao, Advocate
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 23.07.2025

घोषणा की तारीख / Date of Pronouncement : 06.08.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM:**

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, Delhi dated 13.01.2025 and 14.01.2025 for the assessment year 2011-12 as per the grounds of appeal on record.

2. Both the parties herein conceded that since the facts and issues involved in both these appeals are absolutely similar and identical, therefore, the cases may be taken up together and dispose of vide this consolidated order.

3. The appeal filed by the assessee in ITA No.141/RPR/2025 for A.Y.2011-12 is with regard to the substantive addition and the appeal filed by the assessee in ITA No.142/RPR/2025 for A.Y.2011-12 is with regard to penalty in respect of the substantive addition.

4. In this case, the assessee has filed both legal grounds as well as grounds on merits. The Ld. Counsel for the assessee submitted that he would assail the legal ground first and if the said legal ground is answered affirmative, then the grounds on merits shall become academic only.

5. The legal issue that has been raised by the Ld. Counsel for the assessee is that though the case of the assessee was transferred from ITO-1(1), Bhilai to ITO, Ward-Kawardha, however, there is no order of transfer u/s. 127 of the Act which is mandatory. In this regard, the Ld. Sr. DR was directed to file a report from the concerned A.O and she has placed on record the same. The report is absolutely silent and does not state anything whether there is any mandatory order of transfer u/s. 127 of the Act in the case of the assessee. Rather, the said report spells out that the concerned A.O i.e. the ITO-1(1), Bhilai had himself transferred the case to ITO, Ward-Kawardha. The said report of the A.O dated 14.07.2025 is extracted as follows:

Bhuwaneshwar Shukla Vs. ITO, Ward-1(3), Bhilai
ITA Nos. 141 & 142/RPR/2025



Government of India
Ministry of Finance: Department of Revenue
Office of the Income Tax Officer-1(3), Aayakar Bhawan,
Near Atmanand English Medium School, Krishna Talkies road, Risali,
Bhilai, Distt: Durg-490006(C.G)
Email- bhilai.ito1.3@incometax.gov.in

F.No.:ITO-1(3)/BHI/ITAT-report/25-26

Dtd. 14.07.2025

To,

The Joint Commissioner of Income Tax(Sr.DR)
ITAT, Raipur

Madam,

Sub: Calling for report in the case of Bhuneshwar Shukla, ITA No. 141 & 142/RPR/2025, PAN- CCIPS5734D- AY. 2011-12-reg-

Kindly refer to letter F.No. JCIT-ITAT/ RPR/Report/5-26 Dated 08.07 on the following points as under:

(i) Whether in absence of an order u/s 127 of the Act, 1961, transfer can be made according to the notification dated 15.11.2014 of the IT Act or not- In this regard it is submitted that the assessee was employed with BEO, Bemetera and as per the notification dated 15.11.2014 of the IT Act, the jurisdiction vested with ITO-Kawardha. Therefore, the then AO transferred the case vide letter dated 16.07.2018 by citing the above mentioned Notification(copy enclosed).

Further, as per section 124(3) of the Income-tax Act, the assessee is barred from raising objection to jurisdictional AO after 30 days from service of notice. In the present case, no objection was raised by the assessee at any stage during reassessment proceedings regarding the alleged lack of jurisdiction. Hence, such objection is clearly time-barred. Reliance is placed on following case laws :

(1) In the case of Subhash Chander Vs. CIT, Rohtak, it is held by Hon'ble Punjab & Haryana HC that "Jurisdiction of - Assessment year 1992-93 - Whether in terms of section 124(3)(b), jurisdiction of an Assessing Officer cannot be called in question by an assessee after expiry of one month from date of which he was served with a notice under section 142(1) or after completion of assessment, whichever was earlier." [20081 166 Taxman 307 (Punjab & Haryana)]

(2) In the case of Ram Bhaj & Sons Pvt. Ltd. vs. ITO, Hon'ble ITAT, Amritsar held that "Whether where on basis of address given in return of income filed by assessee himself, jurisdiction over case vested with Assessing Officer who completed assessment; despite notice issued under section 143(2), assessee did not raise objection to jurisdiction of said Assessing Officer within time allowed under section 124(3); and further authorities, to whom assessee had requested to transfer case to other Assessing Officer, had rejected assessee's request, no fault could be found with said Assessing Officer in assuming jurisdiction and completing assessment." [2006] 102 ITD 93 (ASR.) (SMC-1)

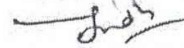
(ii) If the case is transferred by AO suo-moto vide this pecuniary jurisdiction dated 15.11.2014 of the I.T. Act, 1961, whether still section 127 of the Act, 1961 will be required or not-

The AO had transferred the case to ITO-Kawardha, as per the Notification dated 15.11.2014 of the IT Act.

(iii) As per section 127(i) of the Act, 1961, the specified transferring authorities, all are of higher rank as compared to present case of the assessee. In the case, whether AO are suo-moto can transfer to another AO without any order u/s 127 of the IT Act-

The AO had transferred the case to ITO-Kawardha, as per the Notification dated 15.11.2014 of the IT Act which in turn was passed by citing " in exercise of powers conferred under sub-section 1, 2 & 5 of section 120 of the Act read with Notification No.1/2014-15 dated 15.11.2014 by the Pr. Commissioner of Income tax-Raipur-2 in supersession to all other existing Notification in this behalf".

Yours faithfully,



(Indhu Abhilash)
Income Tax Officer-1(3), Bhilai

Copy to:-

The Joint Commissioner of Income Tax, Range-1, Bhilai for favour of information.

Income Tax Officer-1(3), Bhilai

6. Therefore, as evident from the aforesaid report filed by the department, there is no order of transfer u/s. 127 of the Act in the case of the assessee and the facts remains that the jurisdiction was transferred from ITO-1(1), Bhilai to ITO, Ward-Kawardha. The Ld. Sr. DR could not refute these fact. The issue is no more res-integra. That as mandated by the statute the order of transfer u/s. 127 of the Act is essential for transferring jurisdiction from one A.O to another. In this case, it was transferred from ITO-1(1), Bhilai to ITO, Ward-Kawardha suo-motto by the A.O which is beyond the scope and provision of Section 127 of the Act. The

power to transfer cases are vested with the Pr. Director General, Director General or Pr. Chief Commissioner or Chief Commissioner or Pr. Commissioner or Commissioner. In the case of the assessee there is no such mandatory order of transfer u/s. 127 of the Act from the competent authority.

7. We find that ITAT, Raipur in the case of **Shri Gunjan Kumar Bihani Vs. The Income Tax Officer, Ward-3(4), ITA No.122/RPR/2025** has elaborately dealt with the aforesaid issue and held and observed as follows:

“4. The legal issue that has been raised by the Ld. Counsel for the assessee is that in the present case, notice u/s.143(2) of the Income Tax Act, 1961 (for short ‘the Act’) has been issued by the ITO-1(1), Raipur, whereas, the assessment has been framed u/s.143(3) of the Act, dated 23.11.2017 by the ITO-3(4), Raipur and there was no order of transfer u/s.127 of the Act from the competent authority which is mandatory, therefore, in absence of any such order of transfer, the assessment order is void ab initio and liable to be quashed.

5. The Ld. Counsel for the assessee placed reliance on the decision of the **ITAT, Raipur “SMC”** in the case of **Rahul Tyagi Vs. Income Tax Officer, ITA No.113/RPR/2024, dated 19.03.2025.**

6. In this regard, the Bench had directed the Ld. Sr. DR to furnish a report from the A.O. The Ld. Sr. DR submitted a report dated 09.07.2025 which has been placed on record. For the sake of completeness, the relevant part of the said report is culled out as follows:

“3. Further, it is to submit that on going through the case record of the above mentioned assessee available with this office, **the order u/s.127 of the Act by the Pr. CIT is not found.** Further, as per material available on record, the assessee has not raised objection over the jurisdiction before AO within one month from the date of service of notice u/s. 142(1) for change of incumbency dated 28.09.2017, therefore, the assessee is not entitled to raise objection over the jurisdiction of the AO as per provision of section 124(3) of the

Act. For sake of convenience, the said section is reproduced below:-

"Section: 124(3) No person shall be entitled to call in question the jurisdiction of an Assessing Officer- (b) where he has made no such return, after the expiry of the time allowed by the notice under sub-section (2) of Section 115WD or sub-section (1) of Section 142 or under sub-section (1) of Section 115WH or under section 148 for the making of the return or by notice under the first proviso to section 115WF or under the first proviso to section 144 to show cause why the assessment should not be completed to the best of the judgment of the Assessing Officer, whichever is earlier."

In view of the above fact, the assessee has no right to call in question on the juris, of the AO for issuance of the notice u/s 142(1) for change of incumbency for completion of assessment proceeding u/s 143(3) of the Act.

Therefore, from the said report, it is evident that there is no order of transfer u/s. 127 of the Act in the case of the assessee.

7. Further, the Ld. Sr. DR raised a point relying on the judgment of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (2023) 151 taxmann.com 434 (SC)**, wherein it has been held that once the assessee had participated in the proceedings and if the assessee does not question jurisdiction of the A.O within 30 days of receipt of notice u/s.142(1) of the Act, then the assessee could not question such jurisdiction subsequently. However, the said report is absolutely silent and there is no iota of evidence on record regarding any order of transfer u/s.127 of the Act in the case of the assessee. That even the Ld. Sr. DR could not place on record any evidence regarding order of transfer u/s.127 of the Act by the competent authority transferring the jurisdiction from ITO-1(1), Raipur to ITO-3(4), Raipur.

8. In such scenario, we would like to refer to the decision of the **ITAT, Raipur, "SMC" Bench** in the case of **Rahul Tyagi Vs. Income Tax Officer (supra)** wherein similar contention raised by the Ld. Sr. DR has been adjudicated. For the sake of completeness, the relevant paras in the case of **Rahul Tyagi Vs. Income Tax Officer (supra)** are extracted as follows:

“2. In this case, the assessee has filed both legal ground as well as grounds on merits. The Ld. Counsel for the assessee submitted that he would assail the legal ground first and if the said legal ground is answered affirmative, then the grounds on merits becomes academic. The Ld. Counsel for the assessee submitted that first notice u/s. 143(2) of the Act for A.Y.2016-17 for initiating limited scrutiny had been issued by the ITO, Ward-4(5), Raipur, dated 18.09.2017. Thereafter, another notice u/s. 142(1) of the Act for the same A.Y. dated 09.06.2018 was issued by the ITO, Ward-3(1), Raipur. That further, the Ld. Counsel has annexed the return of income and acknowledgement given by the department for the assessment year under consideration where the designation of the A.O (Ward-Circle) is appearing as Ward-3(1), Raipur. In this background, the Ld. Counsel submitted that **firstly**, if the original jurisdiction of the assessee is with ITO, Ward-4(5), Raipur who had initiated the proceedings for limited scrutiny and later on, transferred to the ITO, Ward-3(1), then as per the mandatory requirement of the Act, order of transfer u/s. 127 of the Act is required. However, no such order has been placed by the department and nothing is there on record that such order of transfer u/s. 127 of the Act was acquired; **secondly**, if it is accepted that the actual jurisdiction of the officer regarding the assessee was the ITO, Ward-3(1), Raipur which is likely so since the e-filed return is admittedly taken by the designation of the A.O as per the address of the assessee to be ITO, Ward-3(1) appearing in the acknowledgment of the ITR filed on 22.02.2017 in the said assessment year, Page 8-9 of APB. Now if that be so, then the initiation of the proceedings of limited scrutiny i.e. with regard to the first notice u/s.143(2) of the Act issued by the ITO, Ward-4(5), Raipur suffers from valid jurisdiction, resultantly then subsequent assessment framed by the ITO, Ward-3(1), Raipur becomes invalid and non-est in the eyes of law.

3. Per contra, the Ld. Sr. Departmental Representative (for short 'DR') vehemently submitted that as per Section 124(3)(a) of the Act, if the assessee had any objection regarding the jurisdiction of the Assessing Officer, then the same could have been raised within one month from the date on which he was served with the notice u/s. 142(1) and 143(2) of the Act. However, in the present case, the assessee had failed to do so. The Ld. Sr. DR relied on the judgment of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (2023) 151 taxmann.com 434 (SC)**, wherein the Hon'ble Apex Court has ruled that where the assessee had

participated pursuant to the notice issued under Section 142(1) and had not questioned the jurisdiction of the assessing officer, then Section 124(3)(a) of the Income Tax Act precludes the assessee from questioning the jurisdiction of the assessing officer, if he does not do so within 30 days of receipt of notice under Section 142(1).

4. I have carefully considered the submissions of both the parties, considered the material available on record and facts and circumstances involved in the present case. In so far the legal issue is concerned, it is apparent from record as annexed in the paper book that the first notice u/s.143(2) of the Act, dated 18.09.2017 has been issued by the ITO, Ward-4(5), Raipur. Thereafter, second notice u/s.142(1) of the Act, dated 09.06.2018 was issued by the ITO, Ward-3(1), Raipur. However, there is no iota of evidence whether there is any order of the Pr. CIT u/s. 127 of the Act for transferring of the jurisdiction from one Assessing Officer to another in the present case of the assessee. It is also noted from the e-filed return and the acknowledgement of the department that the designation of the jurisdictional Assessing Officer is mentioned as ITO, Ward-3(1), Raipur. If that is so, then also, the first notice i.e. notice issued u/s. 143(2) of the Act, dated 18.09.2017 by the ITO, Ward-4(5), Raipur is without jurisdiction, invalid and bad in law.

5. In so far the reliance placed by the Ld. Sr. DR on the judgment of the Hon'ble Apex Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**, wherein, the conduct of the assessee was determined while accepting or non-accepting the jurisdiction by way of participation in the proceedings, the word "participating" in this present context should not be construed in any manner given the text of the said decision to prevent the right of the assessee for challenging any legal issue including the issue of jurisdiction before any appellate forum as had been held by the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC)**. Rightfully so mentioned in the said judgment, the Hon'ble Apex Court held that when certain legal issues have been arisen and the assessee has failed to raise such legal issues before the sub-ordinate authorities, then he should not be prevented from raising the same before any other appellate authority. Therefore, taking guidance from the aforesaid judicial pronouncement of the Hon'ble Apex Court, the contention regarding the issue of jurisdiction is held to be valid as had been raised by the assessee first time before the Tribunal. The decision of the Hon'ble Supreme

Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)** as has been relied on by the Ld. Sr. DR is clearly focused on the parameter of compliance. However, in the present case as demonstrated in the record, it is not that of compliance and rather, it is ambiguity in issuance of notice and denying an opportunity to the assessee as to whether he should respond to the ITO, Ward-4(5), Raipur or ITO, Ward-3(1), Raipur. There are plethora of judicial pronouncements wherein it had been held that the tax payer should be provided opportunity to prepare for his defence in timely and appropriate manner and if there is any ambiguity/confusion arising in the said hearing notice which prevents the assessee to defend himself, then such hearing notices and subsequent proceedings have to be struck down holding them to be arbitrary, bad in law. If this kind of ambiguity in issuance of notice by the appropriate authority is allowed then it would highly effect smooth running of business activities or for that matter generating income to the assessee tax payer. If the assessee tax payer is not able to earn income, then there is no question of paying any taxes. Therefore, the assessee should be allowed to prepare his defence as regards the proper jurisdiction before whom he shall make necessary compliances.

6. Derived from the Latin word "*notitia*", which means *being known*, notice is the starting of any hearing. Unless a person knows the issues of the case in which he is involved, he cannot defend himself. For a notice to be adequate it must contain- (a) Time, place and nature of hearing; **(b) Legal authority under which hearing has to be held**; and (c) The specific charges, grounds and proposed actions the accused has to meet. This is the very edifice of the principle of natural justice. There is mandatory requirement of reasonable opportunity of being heard. This pre-requires issuance of a proper notice. The authority has to issue Show Cause to the party/assessee to explain and produce evidence before an adverse inference may be drawn against him. The notice should be specific and unambiguous so that proper compliance can be made by the assessee. The importance of a show cause notice has been reiterated by Supreme Court in the case of **Umanath Pandey v. State of UP (2009) 12 SCC 40-43** wherein the Hon'ble Apex Court has held that "Notice is the first limb of this principle. It must be precise and unambiguous. It should appraise the party determinatively the case he has to meet. Time given for the purpose should be adequate so as to enable him to make his representation. In the absence of a notice of the kind and such reasonable

opportunity, the order passed becomes wholly vitiated”. In the case of **Biecco Lawrie Ltd v. State of West Bengal (2009) 10 SCC 32**, the Supreme Court observed that “One of the essential ingredients of fair hearing is that a person should be served with a proper notice, i.e. a person has a right to notice. Notice should be clear and precise so as to meet and make an effective defence. Denial of notice and any ambiguity there denied the right of the assessee for fair and judicious proceedings. The adequacy of notice is a relative term and must be decided with reference to each case.”

7. Rebutting the facts of the present case, it is noted as per the documents on record that the first notice u/s. 143(2) of the Act, dated 18.09.2017 was issued by the ITO, Ward-4(5), Raipur and thereafter, another notice u/s. 142(1) of the Act, dated 09.06.2018 was issued by the ITO, Ward-3(1), Raipur who had framed the assessment without any order of transfer as required u/s.127 of the Act by the Ld. Pr. CIT. Similarly, if it is to be accepted that the actual jurisdiction is with the ITO, Ward-3(1), Raipur then first notice u/s. 143(2) of the Act, dated 18.09.2017 which had been issued for initiating the scrutiny proceedings by the ITO, Ward-4(5), Raipur is definitely without a valid jurisdiction over the assessee. When the issuance of notice and framing of assessment order suffers from lack of jurisdiction as enshrined in the statute then all subsequent proceedings becomes non-est in the eyes of law.

8. I find that the **Hon’ble Supreme Court** in its recent order passed in the case of **Union of India Vs. Rajeev Bansal (2024) 469 ITR 46 (SC)** had, inter alia, observed that the order passed without jurisdiction is nullity. It was further observed that if a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. Elaborating further, the Hon’ble Apex Court had observed that any exercise of power by statutory authorities inconsistent with the statutory prescription is invalid. Apart from that, it was observed that as there cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment, therefore, any consequential order passed or action taken will be invalid and without jurisdiction. For the sake of clarity, the observations of the Hon’ble Apex Court are culled out as under:

“xxxx xxxx xxxx xxxx xxxx

30. If a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. (Dr. Premachandran Keezhoth Vs. Chancellor, Kannur University). Further, when a statute vests certain power in an authority to be exercised in a particular manner, then that authority has to exercise its power following the prescribed manner (CIT Vs. Anjum M.H. Ghaswala; State of Uttar Pradesh Vs. Singhara Singh). Any exercise of power by statutory authorities inconsistent with the statutory prescription is invalid.....

xxxx xxxx xxxx xxxx xxxx

32. A statutory authority may lack jurisdiction if it does not fulfil the preliminary conditions laid down under the statute, which are necessary to the exercise of its jurisdiction. (Chhotobhai Jethabhai Patel and Co. V. Industrial Court, Maharashtra Nagpur Bench). There cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment. (Superintendent of Taxes Vs. Onkarmal Nathmal Trust). An order passed without jurisdiction is a nullity. Any consequential order passed or action taken will also be invalid and without jurisdiction. (Dwarka Prasad Agrawal V. B.D. Agrawal). Thus, the power of assessing officers to reassess is limited and based on the fulfilment of certain preconditions. (CIT Vs. Kelvinator of India Ltd.)”

9. With these observations, the assessment framed by the ITO-3(1) Raipur vide his order passed u/s.143(3) of the Act, dated 26.10.2018 in absence of an order of transfer u/s.127 of the Act having been passed by the Ld. Pr.CIT and without any issuance of notice by him u/s. 143(2) of the Act to the assessee, is held to be without jurisdiction, invalid and bad in law and thus, the same is quashed.

10. Needless to say, once the assessment has been quashed for want of valid assumption of jurisdiction then all the other proceedings subsequent thereto becomes non-est in the eyes of law. As the legal issue has been answered in favour of the assessee then the grounds on merits becomes academic.

11. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.

12. In the result, appeal of the assessee is allowed.”

9. The fact of the matter in the case of the assessee before us is that there is no valid order of transfer u/s.127 of the Act which is mandatory for transferring a case from one A.O to another A.O. In so far the legal ground which goes to the root of the matter is concerned, the decision of the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC)** provides that any legal issue which goes to the root of the matter can be assailed at any point of time before the appellate forum and such right as contemplated in the said decision is still prevalent and valid and has not been invalidated by the referred decision of the Ld. Sr. DR in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**. As already examined since in the present case order of transfer u/s. 127 of the Act is not there, therefore, this legal issue was allowed to be raised by the assessee following the decision of the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (supra)**.

10. Further, we find that similar issue has been adjudicated by the **ITAT, Raipur, "SMC" Bench** in the case of **Khemraj Sinha Vs. ITO, Ward-2(1), Raipur, ITA No.329/RPR/2025, dated 18.07.2025** wherein the Tribunal after relying the decision in the case of **Rahul Tyagi Vs. Income Tax Officer (supra)** has quashed the assessment in absence of order of transfer u/s.127 of the Act. For the sake of completeness, the relevant observations of the Tribunal are culled out as follows:

"3. The legal issue that has been raised by the Ld. Counsel for the assessee is that in the present case, notice u/s.143(2) of the Income Tax Act, 1961 (for short 'the Act') has been issued by the ITO-1(1), Raipur, whereas, the assessment has been framed u/s.143(3) of the Act by the ITO-2(1), Raipur and there was no order of transfer u/s.127 of the Act from the competent authority which is mandatory, therefore, in absence of any such order of transfer, the assessment order is void ab initio and liable to be quashed.

4. The Ld. Counsel for the assessee placed reliance on the decision of the **ITAT, Raipur "SMC"** in the case of **Rahul Tyagi Vs. Income Tax Officer, ITA No.113/RPR/2024, dated 19.03.2025**.

5. In this regard, the Bench had directed the Ld. Sr. DR to furnish a report from the A.O which has been placed on record. That in the said report it has been only highlighted

placing reliance on the judgment of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (2023) 151 taxmann.com 434 (SC)**, wherein it has been held that once the assessee had participated in the proceedings and if the assessee does not question jurisdiction of the A.O within 30 days of receipt of notice u/s. 142(1) of the Act, then the assessee could not question such jurisdiction subsequently. However, the said report is absolutely silent and there is no iota of evidence on record regarding any order of transfer u/s. 127 of the Act in the case of the assessee. That even the Ld. Sr. DR could not place on record any evidence regarding order of transfer u/s. 127 of the Act by the competent authority transferring the jurisdiction from ITO-1(1), Raipur to ITO-2(1), Raipur.

6. I have given thoughtful consideration to the submissions by the parties herein and judicial pronouncements placed on record. At this juncture, it is most appropriate to refer to the decision of this Bench in the case of **Rahul Tyagi Vs. Income Tax Officer (supra)**, where this Bench had dealt with both the issues as emanating from the arguments put forth by the Ld. Counsel for the assessee as well as argument of the Ld. Sr. DR regarding report of the A.O placing reliance on the decision of the Hon'ble Apex Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**. This Bench has observed that in so far the reliance placed by the Ld. Sr. DR on the judgment of the Hon'ble Apex Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**, wherein, the conduct of the assessee was determined while accepting or non-accepting the jurisdiction by way of participation in the proceedings, the word "participating" in this present context should not be construed in any manner given the text of the said decision to prevent the right of the assessee for challenging any legal issue including the issue of jurisdiction before any appellate forum as had been held by the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC)**. Rightfully so mentioned in the said judgment, the Hon'ble Apex Court held that when certain legal issues have been arisen and the assessee has failed to raise such legal issues before the sub-ordinate authorities, then he should not be prevented from raising the same before any other appellate authority. Therefore, taking guidance from the aforesaid judicial pronouncement of the Hon'ble Apex Court, the contention regarding the issue of jurisdiction

is held to be valid as had been raised by the assessee first time before the Tribunal.

7. The decision of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**, as has been relied on by the Ld. Sr. DR is clearly focused on the parameter of compliance. However, in the present case as demonstrated in the record, it is not that of compliance and rather, it is ambiguity in issuance of notice and denying an opportunity to the assessee as to whether he should respond to the ITO, Ward-1(1), Raipur or ITO, Ward-2(1), Raipur. There are plethora of judicial pronouncements wherein it had been held that the tax payer should be provided opportunity to prepare for his defence in timely and appropriate manner and if there is any ambiguity/confusion arising in the said hearing notice which prevents the assessee to defend himself, then such hearing notices and subsequent proceedings have to be struck down holding them to be arbitrary, bad in law.

8. Reverting to the facts of the present case, it is noted that notice u/s. 143(2) of the Act has been issued by the ITO-1(1), Raipur and thereafter, assessment was completed by the ITO-2(1), Raipur without any order of transfer as mandated u/s.127 of the Act by the competent authority. Therefore, such framing of assessment by the ITO-2(1), Raipur in absence of valid order of transfer u/s.127 of the Act is held to be without inherent valid jurisdiction. For the sake of completeness, the relevant paras in the case of **Rahul Tyagi Vs. Income Tax Officer (supra)** are extracted as follows:

"2. In this case, the assessee has filed both legal ground as well as grounds on merits. The Ld. Counsel for the assessee submitted that he would assail the legal ground first and if the said legal ground is answered affirmative, then the grounds on merits becomes academic. The Ld. Counsel for the assessee submitted that first notice u/s. 143(2) of the Act for A.Y.2016-17 for initiating limited scrutiny had been issued by the ITO, Ward-4(5), Raipur, dated 18.09.2017. Thereafter, another notice u/s. 142(1) of the Act for the same A.Y. dated 09.06.2018 was issued by the ITO, Ward-3(1), Raipur. That further, the Ld. Counsel has annexed the return of income and acknowledgement given by the department for the assessment year under consideration where the designation of the A.O (Ward-Circle) is appearing as Ward-3(1), Raipur. In this background, the Ld. Counsel submitted that **firstly**, if the original jurisdiction of the assessee is with

ITO, Ward-4(5), Raipur who had initiated the proceedings for limited scrutiny and later on, transferred to the ITO, Ward-3(1), then as per the mandatory requirement of the Act, order of transfer u/s. 127 of the Act is required. However, no such order has been placed by the department and nothing is there on record that such order of transfer u/s. 127 of the Act was acquired; **secondly**, if it is accepted that the actual jurisdiction of the officer regarding the assessee was the ITO, Ward-3(1), Raipur which is likely so since the e-filed return is admittedly taken by the designation of the A.O as per the address of the assessee to be ITO, Ward-3(1) appearing in the acknowledgment of the ITR filed on 22.02.2017 in the said assessment year, Page 8-9 of APB. Now if that be so, then the initiation of the proceedings of limited scrutiny i.e. with regard to the first notice u/s.143(2) of the Act issued by the ITO, Ward-4(5), Raipur suffers from valid jurisdiction, resultantly then subsequent assessment framed by the ITO, Ward-3(1), Raipur becomes invalid and non-est in the eyes of law.

3. Per contra, the Ld. Sr. Departmental Representative (for short 'DR') vehemently submitted that as per Section 124(3)(a) of the Act, if the assessee had any objection regarding the jurisdiction of the Assessing Officer, then the same could have been raised within one month from the date on which he was served with the notice u/s. 142(1) and 143(2) of the Act. However, in the present case, the assessee had failed to do so. The Ld. Sr. DR relied on the judgment of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (2023) 151 taxmann.com 434 (SC)**, wherein the Hon'ble Apex Court has ruled that where the assessee had participated pursuant to the notice issued under Section 142(1) and had not questioned the jurisdiction of the assessing officer, then Section 124(3)(a) of the Income Tax Act precludes the assessee from questioning the jurisdiction of the assessing officer, if he does not do so within 30 days of receipt of notice under Section 142(1).

4. I have carefully considered the submissions of both the parties, considered the material available on record and facts and circumstances involved in the present case. In so far the legal issue is concerned, it is apparent from record as annexed in the paper book that the first notice u/s.143(2) of the Act, dated 18.09.2017 has been issued by the ITO, Ward-4(5), Raipur. Thereafter, second notice u/s.142(1) of the Act, dated 09.06.2018 was issued by the ITO, Ward-3(1), Raipur. However, there is no iota of evidence whether there is any

order of the Pr. CIT u/s. 127 of the Act for transferring of the jurisdiction from one Assessing Officer to another in the present case of the assessee. It is also noted from the e-filed return and the acknowledgement of the department that the designation of the jurisdictional Assessing Officer is mentioned as ITO, Ward-3(1), Raipur. If that is so, then also, the first notice i.e. notice issued u/s. 143(2) of the Act, dated 18.09.2017 by the ITO, Ward-4(5), Raipur is without jurisdiction, invalid and bad in law.

5. In so far the reliance placed by the Ld. Sr. DR on the judgment of the Hon'ble Apex Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**, wherein, the conduct of the assessee was determined while accepting or non-accepting the jurisdiction by way of participation in the proceedings, the word "participating" in this present context should not be construed in any manner given the text of the said decision to prevent the right of the assessee for challenging any legal issue including the issue of jurisdiction before any appellate forum as had been held by the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC)**. Rightfully so mentioned in the said judgment, the Hon'ble Apex Court held that when certain legal issues have been arisen and the assessee has failed to raise such legal issues before the sub-ordinate authorities, then he should not be prevented from raising the same before any other appellate authority. Therefore, taking guidance from the aforesaid judicial pronouncement of the Hon'ble Apex Court, the contention regarding the issue of jurisdiction is held to be valid as had been raised by the assessee first time before the Tribunal. The decision of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)** as has been relied on by the Ld. Sr. DR is clearly focused on the parameter of compliance. However, in the present case as demonstrated in the record, it is not that of compliance and rather, it is ambiguity in issuance of notice and denying an opportunity to the assessee as to whether he should respond to the ITO, Ward-4(5), Raipur or ITO, Ward-3(1), Raipur. There are plethora of judicial pronouncements wherein it had been held that the tax payer should be provided opportunity to prepare for his defence in timely and appropriate manner and if there is any ambiguity/confusion arising in the said hearing notice which prevents the assessee to defend himself, then such hearing notices and subsequent proceedings have to be struck down holding them to be arbitrary, bad in law. If this kind of ambiguity in issuance of notice by the

appropriate authority is allowed then it would highly effect smooth running of business activities or for that matter generating income to the assessee tax payer. If the assessee tax payer is not able to earn income, then there is no question of paying any taxes. Therefore, the assessee should be allowed to prepare his defence as regards the proper jurisdiction before whom he shall make necessary compliances.

6. Derived from the Latin word "*notitia*", which means *being known*, notice is the starting of any hearing. Unless a person knows the issues of the case in which he is involved, he cannot defend himself. For a notice to be adequate it must contain- (a) Time, place and nature of hearing; **(b) Legal authority under which hearing has to be held**; and (c) The specific charges, grounds and proposed actions the accused has to meet. This is the very edifice of the principle of natural justice. There is mandatory requirement of reasonable opportunity of being heard. This pre-requires issuance of a proper notice. The authority has to issue Show Cause to the party/assessee to explain and produce evidence before an adverse inference may be drawn against him. The notice should be specific and unambiguous so that proper compliance can be made by the assessee. The importance of a show cause notice has been reiterated by Supreme Court in the case of **Umanath Pandey v. State of UP (2009) 12 SCC 40-43** wherein the Hon'ble Apex Court has held that "Notice is the first limb of this principle. It must be precise and unambiguous. It should appraise the party determinatively the case he has to meet. Time given for the purpose should be adequate so as to enable him to make his representation. In the absence of a notice of the kind and such reasonable opportunity, the order passed becomes wholly vitiated". In the case of **Biecco Lawrie Ltd v. State of West Bengal (2009) 10 SCC 32**, the Supreme Court observed that "One of the essential ingredients of fair hearing is that a person should be served with a proper notice, i.e. a person has a right to notice. Notice should be clear and precise so as to meet and make an effective defence. Denial of notice and any ambiguity there denied the right of the assessee for fair and judicious proceedings. The adequacy of notice is a relative term and must be decided with reference to each case."

7. Rebutting the facts of the present case, it is noted as per the documents on record that the first notice u/s. 143(2) of the Act, dated 18.09.2017 was issued by the ITO, Ward-4(5), Raipur and thereafter, another notice u/s. 142(1) of the Act, dated 09.06.2018 was issued by the ITO, Ward-3(1),

Raipur who had framed the assessment without any order of transfer as required u/s.127 of the Act by the Ld. Pr. CIT. Similarly, if it is to be accepted that the actual jurisdiction is with the ITO, Ward-3(1), Raipur then first notice u/s. 143(2) of the Act, dated 18.09.2017 which had been issued for initiating the scrutiny proceedings by the ITO, Ward-4(5), Raipur is definitely without a valid jurisdiction over the assessee. When the issuance of notice and framing of assessment order suffers from lack of jurisdiction as enshrined in the statute then all subsequent proceedings becomes non-est in the eyes of law.

8. I find that the **Hon'ble Supreme Court** in its recent order passed in the case of **Union of India Vs. Rajeev Bansal (2024) 469 ITR 46 (SC)** had, inter alia, observed that the order passed without jurisdiction is nullity. It was further observed that if a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. Elaborating further, the Hon'ble Apex Court had observed that any exercise of power by statutory authorities inconsistent with the statutory prescription is invalid. Apart from that, it was observed that as there cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment, therefore, any consequential order passed or action taken will be invalid and without jurisdiction. For the sake of clarity, the observations of the Hon'ble Apex Court are culled out as under:

“xxxx xxxx xxxx xxxx xxxx

30. If a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. (Dr. Premachandran Keezhoth Vs. Chancellor, Kannur University). Further, when a statute vests certain power in an authority to be exercised in a particular manner, then that authority has to exercise its power following the prescribed manner (CIT Vs. Anjum M.H. Ghaswala; State of Uttar Pradesh Vs. Singhara Singh). Any exercise of power by statutory authorities inconsistent with the statutory prescription is invalid.....

xxxx xxxx xxxx xxxx xxxx

32. A statutory authority may lack jurisdiction if it does not fulfil the preliminary conditions laid down under the statute, which are necessary to the exercise of its jurisdiction. (Chhotobhai Jethabhai Patel and Co. V. Industrial Court,

Maharashtra Nagpur Bench). There cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment. (Superintendent of Taxes Vs. Onkarmal Nathmal Trust). An order passed without jurisdiction is a nullity. Any consequential order passed or action taken will also be invalid and without jurisdiction. (Dwarka Prasad Agrawal V. B.D. Agrawal). Thus, the power of assessing officers to reassess is limited and based on the fulfilment of certain preconditions. (CIT Vs. Kelvinator of India Ltd.)”

9. With these observations, the assessment framed by the ITO-3(1) Raipur vide his order passed u/s.143(3) of the Act, dated 26.10.2018 in absence of an order of transfer u/s.127 of the Act having been passed by the Ld. Pr.CIT and without any issuance of notice by him u/s. 143(2) of the Act to the assessee, is held to be without jurisdiction, invalid and bad in law and thus, the same is quashed.

10. Needless to say, once the assessment has been quashed for want of valid assumption of jurisdiction then all the other proceedings subsequent thereto becomes non-est in the eyes of law. As the legal issue has been answered in favour of the assessee then the grounds on merits becomes academic.

11. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.

12. In the result, appeal of the assessee is allowed.”

9. Respectfully following the aforesaid decision on the same parity of reasoning, I hold that the assessment framed by ITO-2(1), Raipur vide his order passed u/s.143(3) of the Act, dated 28.12.2019 in absence of an order of transfer u/s. 127 of the Act and without any issuance of notice by him u/s. 143(2) of the Act to the assessee, is held to be without valid jurisdiction, bad in law hence quashed.”

11. Respectfully following the aforesaid decisions on the same parity of reasoning, we hold that the assessment framed by ITO-3(4), Raipur vide his order passed u/s.143(3) of the Act, dated 23.11.2017 in absence of an order of transfer u/s. 127 of the Act and without any issuance of notice by him u/s.143(2) of the Act to the assessee, is held to be without valid jurisdiction, bad in law hence quashed.

12. Since the assessment is quashed thereafter all the other proceedings becomes non-est in the eyes of law. As the

legal issue has been answered in favour of the assessee therefore the grounds on merits becomes academic only.

13. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.

14. In the result, appeal of the assessee is allowed.”

8. Respectfully following the aforesaid decisions on the same parity of reasoning, we hold that the reassessment framed by ITO, Ward-Kawardha vide his order passed u/s. 147 r.w.s.143(3) of the Act, dated 21.12.2018 in absence of an order of transfer u/s.127 of the Act from the competent authority, is held to be without valid jurisdiction, bad in law hence quashed.

9. Since the reassessment is quashed thereafter all the other proceedings becomes non-est in the eyes of law. As the legal issue has been answered in favour of the assessee therefore the grounds on merits becomes academic only.

10. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.

11. In the result, appeal of the assessee in ITA No.141/RPR/2025 for A.Y.2011-12 is allowed.

ITA No.142/RPR/2025
A.Y.2011-12

12. Since the substantive addition is vacated as per our decision in ITA No.141/RPR/2025 for A.Y.2011-12, the penalty therefore becomes infructuous.

13. In the result, appeal of the assessee in ITA No.142/RPR/2025 for A.Y.2011-12 is allowed.

14. In the combined result, both the appeals of the assessee are allowed.

Order pronounced in the open court on 06th day of August, 2025.

-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 06th August, 2025.
SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.

आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर
IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR
 श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्रीअरुण खोड़पिया, लेखा सदस्य के समक्ष ।
 BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM & SHRI ARUN KHODPIA,
 AM

आयकर अपील सं. / ITA No: 141 & 142/RPR/2025
 (निर्धारण वर्ष Assessment Year: 2011-12)

Bhuvneshwar Shukla, LIG 12/06, Mansarowar Colony, Shiv Mandir, Bhilai-3, Durg- 490 021 PAN: CCIPS5734D	v s	The Income Tax Officer, Ward-3(1), Durg
(अपीलार्थी/Appellant)	.	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri S. R. Rao, Advocate
राजस्व की ओर से / Revenue by	:	Dr. Priyanka Patel, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	23.07.2025
घोषणा की तारीख / Date of Pronouncement	:	04.08.2025

सहमति आदेश / CONCURRING ORDER

Per Arun Khodpia, AM:

In the captioned matter, I have received and gone through the draft of the order authored by Ld. Brother Judicial Member; wherein, the appeal of assessee in ITA 141/RPR/2025 has been allowed with the observation that, in absence of a transfer order u/s 127 of the Act from the competent authority the assessment order passed u/s 147 r.w.s. 143(3) is bad in law hence quashed. Accordingly, ITA 142/RPR/2025 *qua* the penalty u/s 271(1)(c) is also allowed in favour of the assessee,

since the substantive addition is vacated as per the decision in ITA No. 141/RPR/2025.

2. Though, I most respectfully agree and concur with the conclusion drawn by my Ld. JM Brother's in the draft order for the captioned appeal, however, I have my own reasonings to arrive at the identical conclusion, expressed in the ensuing paras.

2.1 That, while deciding the issue in hand Ld. JM Brother had concurred with the assessee's contentions regarding interpretation of the judgment of Hon'ble Apex Court in the case of **DCIT (Exemption), and others vs. Kalinga Institute of Industrial Technology (2023) 151 taxmann.com 434 (SC)** (in short "KIIT") and applicability of the another judgment of Hon'ble Supreme Court in the case of **National Thermal Power Company Limited vs. CIT (1998) 229 ITR 383 (SC)** (in short "NTPC"), however, I very respectfully express my inability to endorse / subscribe to such observations, in view of reasonings, described as under:

2.2 In the captioned matter Ld. JM Brother referred to the decision of ITAT, Raipur in the case of **Shri Gunjan Kumar Bihani vs. The ITO, Ward-3(4), ITA No. 122/RPR/2025**, authored by Ld. JM Brother,

the draft order of which was pending before the undersigned to which a concurring order was passed on 04.08.2025 with certain deferring observations. Ld. JM Brother had decided the case of **Shri Gunjan Kumar (supra)** following the decision of **ITAT, Raipur, “SMC” Bench** in the case of **Rahul Tyagi vs. ITO, ITA No. 113/RPR/2024 dated 19.03.2025**. From the said judgment it is emanating that the applicability of **“KIIT” (supra)** pronounced on **01.05.2023**, which is relied upon by the revenue, would not have its application, as the earlier judgment of Hon'ble Apex Court in the case of **“NTPC”**, which was pronounced on **04.12.1996** allows the assessee to raise a legal issue before the tribunal. The relevant portion of interpretation by the **ITAT, Raipur, “SMC” Bench** in the case of **Rahul Tyagi (supra)** which is relied by the assessee and concurred with by the Ld. JM Brother are culled out hereunder for the sake of clarity:

*5. In so far the reliance placed by the Ld. Sr. DR on the judgment of the Hon'ble Apex Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)**, wherein, the conduct of the assessee was determined while accepting or non-accepting the jurisdiction by way of participation in the proceedings, the word “participating” in this present context should not be construed in any manner given the text of the said decision to prevent the right of the assessee for challenging any legal issue*

*including the issue of jurisdiction before any appellate forum as had been held by the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC)**. Rightfully so mentioned in the said judgment, the Hon'ble Apex Court held that when certain legal issues have been arisen and the assessee has failed to raise such legal issues before the sub-ordinate authorities, then he should not be prevented from raising the same before any other appellate authority. Therefore, taking guidance from the aforesaid judicial pronouncement of the Hon'ble Apex Court, the contention regarding the issue of jurisdiction is held to be valid as had been raised by the assessee first time before the Tribunal. The decision of the Hon'ble Supreme Court in the case of **DCIT (Exemption) & Ors. Vs. Kalinga Institute of Industrial Technology (supra)** as has been relied on by the Ld. Sr. DR is clearly focused on the parameter of compliance. However, in the present case as demonstrated in the record, it is not that of compliance and rather, it is ambiguity in issuance of notice and denying an opportunity to the assessee as to whether he should respond to the ITO, Ward-4(5), Raipur or ITO, Ward-3(1), Raipur. There are plethora of judicial pronouncements wherein it had been held that the tax payer should be provided opportunity to prepare for his defence in timely and appropriate manner and if there is any ambiguity/confusion arising in the said hearing notice which prevents the assessee to defend himself, then such hearing notices and subsequent proceedings have to be struck down holding them to be arbitrary, bad in law. If*

this kind of ambiguity in issuance of notice by the appropriate authority is allowed then it would highly effect smooth running of business activities or for that matter generating income to the assessee tax payer. If the assessee tax payer is not able to earn income, then there is no question of paying any taxes. Therefore, the assessee should be allowed to prepare his defence as regards the proper jurisdiction before whom he shall make necessary compliances.

2.3 Apropos, the aforesaid findings in the case of **Rahul Tyagi (supra)** relied on by the assessee and found favour by Ld. JM Brother in the present matter, I hold my own reservations which do not match with the point of view expressed and observed by Ld. JM Brother, therefore, I am unable to persuade and to concur with the aforesaid interpretations. My conviction to say so is arrived at on account of the following reasons:

2.4 General vs Specific judgment of the Hon'ble Apex Court

2.4.1 General judgments often lay down broad legal principles or interpretations that serve as precedents for future cases. These principles are intended to be applied in a wide range of similar situations.

2.4.2 Specific judgments primarily focus on the facts and circumstances of the case at hand.

2.4.3 The key difference lies in the scope of application and the precedential value. General judgments establish broad rules, while specific judgments apply to individual situations.

2.4.4 In Indian jurisprudence, there's a well-established principle that special laws prevail over general laws in case of a conflict.

2.4.5 Hon'ble Supreme Court of India often encounters situations where both general and specific laws or provisions could potentially apply to a given case. In such scenarios, the Court applies a fundamental principle of statutory interpretation: "**Generalia specialibus non derogant**", meaning "the general does not derogate from the special" or "the special shall prevail over the general".

2.5 Before proceeding further, in order to comprehend that out of aforesaid two orders i.e., "**KIIT**" and "**NTPC**", which one is general, and which one is specific on the issue, the observations of Hon'ble Apex Court in the aforesaid two cases are extracted as under:

The ratio of law propounded by the Hon'ble Apex Court in the case of "KIIT" (supra), reads as under:

1. *The impugned order set asides the assessment for A.Y. 2014-2015 the ground that the jurisdictional officer had not adjudicated upon the returns. The jurisdiction had been changed after the returns were filed. However, the records also reveals that the assessee had participated pursuant to the notice issued under section 142 (1) and had not questioned the jurisdiction of the assessing officer. Section 124(3)(a) of the Income-tax Act precludes the assessee from questioning the jurisdiction of the assessing officer, if he does not do so within 30 days of receipt of notice under section 142 (1).*
2. *In the present case, the facts did not warrant the order made by the High Court. At the same time, this Court notices that the High Court had granted liberty to the concerned authority to issue appropriate notice.*
3. *It is clarified, therefore, that the assessing officer is free to complete the assessment (in case the assessment order has not been issued) within the next 60 days. In such event, the question of limitation shall not be raised by the assessee.*
4. *The special leave petition is allowed in the above terms.*
5. *Pending application, if any, are disposed of.*

The ratio of law explicated by the Hon'ble Apex Court in the case of "NTPC" (supra), reads as under:

7. *The view that the Tribunal is confined only to issues arising out of the appeal before the Commissioner (Appeals) takes too narrow a view of the powers of the Tribunal - vide, e.g., CIT v. Anand Prasad [1981] 128 ITR*

388/ 5 Taxman 308 (Delhi), CIT v. Karamchand Premchand (P.) Ltd. [1969] 74 ITR 254 (Guj.) and CIT v. Cellulose Products of India Ltd. [1985] 151 ITR 499/[1984] 19 Taxman 278 (Guj.) (FB). Undoubtedly, the Tribunal will have the discretion to allow or not allow a new ground to be raised. But where the Tribunal is only required to consider a question of law arising from the facts which are on record in the assessment proceedings we fail to see why such a question should not be allowed to be raised when it is necessary to consider that question in order to correctly assess the tax liability of an assessee.

8. The reframed question, therefore, is answered in the affirmative, i.e., the Tribunal has jurisdiction to examine a question of law which arises from the facts as found by the authorities below and having a bearing on the tax liability of the assessee. We remand the proceedings to the Tribunal for consideration of the new grounds raised by the assessee on the merits.

2.6 In present case, the judgment of Hon'ble Apex Court in the case of "**KIIT**" (**supra**) is specific on the issue of assessee's right and eligibility to assail the question of jurisdiction falls within the scope of the provisions of Section 124(3)(a), whereas the judgment in the case of "**NTPC**" (**supra**), constitutes a general law that "***the Tribunal has jurisdiction to examine a question of law***

which arises from the facts as found by the authorities below and having a bearing on the tax liability of the assessee”,

which would be applicable in general and accordingly the assessee's are allowed to raise a question of law at any stage before appellate forum, but, such question has to be decided in accordance with the specific law / jurisprudence to the issue on which any judgment of Hon'ble Apex Court is available.

2.7 In the judgment of “**KIIT**” (**supra**), Hon'ble Apex Court had interpreted the provisions of Section 124(3)(a) and expressly clarified the assessee's eligibility to raise a question of challenging the validity of jurisdiction of the Ld. AO, placing a bar on it, in case the assessee has not raised such issue within 30 days of receipt of notice u/s 142(1) and the assessee had participated pursuant to the said notice. Such interpretation of the law by Hon'ble Supreme Court is binding on all the authorities subordinate including the tribunal and, therefore, the same shall apply while deciding the issue if falls within the scope of “**KIIT**”(supra) and if the assessee is unable to pass the test stipulated u/s 124(3)(a) which is explained by Hon'ble Apex Court in its subsequent order in the case of “**KIIT**”, granting an categorically finding to put a bar on the

assessee stating that if “***the assessee had participated pursuant to the notice issued under section 142 (1) and had not questioned the jurisdiction of the assessing officer. Section 124(3)(a) of the Income-tax Act precludes the assessee from questioning the jurisdiction of the assessing officer, if he does not do so within 30 days of receipt of notice under section 142 (1)***”, accordingly assessee would be precluded to raise a question of jurisdiction covered under the provisions of section 124(3)(a) of the Act.

3. In backdrop of the aforesaid observations, I express my inability to concur with the specific observations (extracted supra) of ITAT, Raipur, “**SMC**” Bench in the case of **Rahul Tyagi (supra)**, with which the Ld. JM Brother has coincided. In sum and substance, the applicability of “**KIIT**” would have its enforceability to apply to the cases, where the conduct of assessee, who participated in the assessment proceedings pursuant to notice u/s 142(1) of the Act, would be precluded to raise a question of jurisdiction, falls within the ambit of section 124(3)(a) after elapse of time as stipulated in the said section, such categorical observations and the principle laid down by the Hon’ble Apex Court, cannot be

watered down, taking support from an earlier general order of Hon'ble Apex Court i.e., the judgment in the case of "NTPC"(supra). Consequently, I am expressing my view in the present case by way of a separate order with the concurring outcome, but with varied observations, as under:

आदेश / ORDER:

4. The captioned appeals instituted by the assessee are directed against the separate orders of the Commissioner of Income Tax (Appeals), NFAC, Delhi [in short "Ld. CIT(A)"], Delhi dated 13.01.2025 and 14.01.2025 for the assessment year 2011-12, which in turn arises from the order u/s 143(3) / 147 dated 21.12.2018 passed by Income Tax Officer, Kawardha and order u/s 271(1)(c) passed by assessment unit NFAC dated 10.05.2024, respectively.

5. The grounds of appeal assailed by the assessee against the impugned order are as under:

1. *In the facts and circumstances of the case and in law, the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC) has erred in not deciding the legal ground challenging initiation of reassessment proceeding as illegal, being passed by Assessing Officer other than the jurisdictional*

Assessing Officer and transfer of the case to ITO Kawardha without requisite order u/s. 127 of the Income-tax Act, 1961.

2. *In the facts and circumstances of the case and in law, the learned CIT (Appeals) has erred in not deciding the legal ground challenging initiation of reassessment proceeding as illegal, being made without fulfilling all the conditions stipulated in section 147 to 151 of the Income-tax Act, 1961.*
3. *In the facts and circumstances of the case and in law, the Id. CIT (Appeals) has erred in confirming addition of Rs.13,99,300/- as unexplained income.*
4. *The impugned order is bad in law and on facts.*
5. *The appellant reserves the right to add, amend, alter and omit all or any of the grounds of appeal with permission of the Hon'ble appellate authority.*

6. Both the parties herein conceded that since the facts and issues involved in both these appeals are absolutely similar and identical, therefore, the cases may be taken up together and dispose of vide this consolidated order.

7. The appeal filed by the assessee in ITA No.141/RPR/2025 for A.Y.2011-12 is with regard to the substantive addition and the appeal filed by the assessee in ITA No.142/RPR/2025 for A.Y.2011-12 is with regard to penalty in respect of the substantive addition.

8. In this case, the assessee has filed both legal grounds as well as grounds on merits. The Ld. Counsel for the assessee submitted that he would assail the legal ground first and if the said legal ground is answered affirmative, then the grounds on merits shall become academic only.

9. The legal issue that has been raised by the Ld. Counsel for the assessee is that though the case of the assessee was transferred from ITO- 1(1), Bhilai to ITO, Ward-Kawardha, however, there is no order of transfer u/ s. 127 of the Act which is mandatory. In this regard, the Ld. Sr. DR was directed to file a report from the concerned A.O and she has placed on record the same. The report is absolutely silent and does not state anything whether there is any mandatory order of transfer u/ s. 127 of the Act in the case of the assessee. Rather, the said report spells out that the concerned A.O i.e. the ITO-1(1), Bhilai had himself transferred the case to ITO, Ward-Kawardha. The said report of the A.O dated 14.07.2025 is extracted as follows:

Bhuwaneshwar Shukla Vs. ITO, Ward-1(3), Bhilai
ITA Nos. 141 & 142/RPR/2025



Government of India
Ministry of Finance: Department of Revenue
Office of the Income Tax Officer-1(3), Aayaktar Bhawan,
Near Atmanand English Medium School, Krishna Talkies road, Raipur,
Bhilai, Distt: Durg-490006(C.G)
Email- bhilai.ito.1.3@incometax.gov.in

F.No.:ITO-1(3)/BHI/ITAT-report/25-26

Dtd. 14.07.2025

To,

The Joint Commissioner of Income Tax(Sr.DR)
ITAT, Raipur

Madam,

Sub: Calling for report in the case of Bhuneshwar Shukla, ITA No. 141 & 142/RPR/2025, PAN- CCIPS5734D- AY. 2011-12-reg-

Kindly refer to letter F.No. JCIT-ITAT/ RPR/Report/5-26 Dated 08.07 on the following points as under:

(i) Whether in absence of an order u/s 127 of the Act, 1961, transfer can be made according to the notification dated 15.11.2014 of the IT Act or not- In this regard it is submitted that the assessee was employed with BEO, Bemetera and as per the notification dated 15.11.2014 of the IT Act, the jurisdiction vested with ITO-Kawardha. Therefore, the then AO transferred the case vide letter dated 16.07.2018 by citing the above mentioned Notification(copy enclosed).

Further, as per section 124(3) of the Income-tax Act, the assessee is barred from raising objection to jurisdictional AO after 30 days from service of notice. In the present case, no objection was raised by the assessee at any stage during reassessment proceedings regarding the alleged lack of jurisdiction. Hence, such objection is clearly time-barred. Reliance is placed on following case laws :

(1) In the case of Subhash Chander Vs. CIT, Rohtak, it is held by Hon 'ble Punjab & Haryana HC that "Jurisdiction of - Assessment year 1992-93 - Whether in terms of section 124(3)(b), jurisdiction of an Assessing Officer cannot be called in question by an assessee after expiry of one month from date of which he was served with a notice under section 142(1) or after completion of assessment, whichever was earlier." [2008] 166 Taxman 307 (Punjab & Haryana)

(2) In the case of Ram Bhaj & Sons Pvt. Ltd. vs. ITO, Hon'ble ITAT, Amritsar held that "Whether where on basis of address given in return of income filed by assessee himself, jurisdiction over case vested with Assessing Officer who completed assessment; despite notice issued under section 143(2), assessee did not raise objection to jurisdiction of said Assessing Officer within time allowed under section 124(3); and further authorities, to whom assessee had requested to transfer case to other Assessing Officer, had rejected assessee's request, no fault could be found with said Assessing Officer in assuming jurisdiction and completing assessment." [2006] 102 ITD 93 (ASR.) (SMC-1)

(ii) If the case is transferred by AO suo-moto vide this pecuniary jurisdiction dated 15.11.2014 of the I.T. Act, 1961, whether still section 127 of the Act, 1961 will be required or not-

The AO had transferred the case to ITO-Kawardha, as per the Notification dated 15.11.2014 of the IT Act.

(iii) As per section 127(l) of the Act, 1961, the specified transferring authorities, all are of higher rank as compared to present case of the assessee. In the case, whether AO are suo-moto can transfer to another AO without any order u/s 127 of the IT Act-

The AO had transferred the case to ITO-Kawardha, as per the Notification dated 15.11.2014 of the IT Act which in turn was passed by citing "in exercise of powers conferred under sub-section 1, 2 & 5 of section 120 of the Act read with Notification No.1/2014-15 dated 15.11.2014 by the Pr. Commissioner of Income tax-Raipur-2 in supersession to all other existing Notification in this behalf".

Yours faithfully,



(Indhu Abhilash)
Income Tax Officer-1(3), Bhilai

Copy to:-

The Joint Commissioner of Income Tax, Range-1, Bhilai for favour of information.

Income Tax Officer-1(3), Bhilai

10. Therefore, as evident from the aforesaid report filed by the department, there is no order of transfer u/s. 127 of the Act in the case of the assessee and the facts remains that the jurisdiction was transferred from ITO-1(1), Bhilai to ITO, Ward-Kawardha. The Ld. Sr. DR could not refute these fact. The issue is no more res-integra. That as mandated by the statute the order of transfer u/s. 127 of the Act is essential for transferring jurisdiction from one A.O to another. In this case, it was transferred from ITO-1(1), Bhilai to ITO, Ward-Kawardha suo-motto by the A.O which is beyond the scope and provision of

Section 127 of the Act. The power to transfer cases are vested with the Pr. Director General, Director General or Pr. Chief Commissioner or Chief Commissioner or Pr. Commissioner or Commissioner. In the case of the assessee there is no such mandatory order of transfer u/s. 127 of the Act from the competent authority.

11. Having given a thoughtful consideration to the facts and circumstances of the present case, after hearing both the parties and on perusal of case laws relied upon. Admittedly, in present case, the assessment has been framed by ITO, Kawardha vide the assessment order u/s 143(3)/ 147 dated passed on 21.12.2018 by transfer of jurisdiction from ITO, Ward-1(1), Bhilai to ITO, Ward-Kawardha. It was the allegation by assessee that there was no transfer of order u/s 127 of the Act, which is mandatory, therefore, in absence of any such order of transfer, the assessment order is *void-ab-initio* and liable to be quashed. On enquiry of this aspect from the revenue, it is submitted vide report by the Ld. AO i.e., Income Tax Officer, Ward-1(3), Bhilai dated 14.07.2025 that in the present matter the Ld. AO had transferred the case to ITO-Kawardha as per notification dated 15.11.2014, however, no order u/s 127 could be placed before us, which impliedly proves that no order of transfer u/s

127 was issued in the present case for transferring the case from ITO Ward 1(1), Bhilai to ITO, Ward- Kawardha.

12. The aforesaid issue raised by the assessee is no more *res-integra*, as the same have been decided by the division bench of this tribunal in the case of **The Income Tax Officer-4(1) vs. M/s. Bhagyaarna Gems & Jewellery Pvt. Ltd** in **ITA No.12/RPR/2021** dated **31.01.2025**, after considering and contemplating at length on the judgment of Hon'ble Apex Court in the case of "**KIIT**" (**supra**), while deliberating on the issue under similar facts and circumstances, the relevant observations of Division Bench of ITAT, Raipur in the aforesaid case reads, as under:

17. We, thus, based on the aforesaid facts shall proceed with and adjudicate the solitary issue for which our indulgence has been sought i.e. as to whether or not the assessment order passed by the ITO-4(1), Raipur u/s. 143(3) of the Act, dated 31.03.2015 can be sustained in absence of any order of transfer u/s. 127 of the Act passed by the Pr. CIT, Kolkata?

18. Before proceeding any further for adjudicating the aforesaid issue, i.e. sustainability of the order passed by the ITO-4(1), Raipur u/s.143(3) of the Act, dated 31.03.2015 in absence of any order of transfer

u/s.127 of the Act of the Pr. CIT, Kolkata, we deem it fit to briefly cull out the facts involved in the present case.

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*30. Also, support is drawn from the Judgment of the **Hon'ble Supreme Court** in the case of **Noorul Islam Educational Trust Vs. Commissioner of Income Tax, (2016) 388 ITR 489 (SC)**, wherein the Hon'ble Apex Court emphasizing on the passing of an order u/s.127(2)(a) of the Act where the assessee's case was transferred from one A.O to another; and the said AO's were not subordinate to the same Commissioner; had observed, that as required per the mandate of law, an agreement between the Director General, Chief Commissioner or Commissioner as the case may be, of the two jurisdictions is necessary. The Hon'ble Apex Court, had observed, that though it was the claim of the department in its counter affidavit that there was no disagreement between the two CITs but absence of disagreement cannot tantamount to agreement as visualized u/s. 127(2)(a) of the Act, which contemplates a positive state of mind of the two jurisdictional CITs which was conspicuously absent in the case before them. Accordingly, the Hon'ble Apex Court had set-aside the judgment of the Hon'ble High Court of Madras in the case of **CIT Vs. Noorul Islam Educational Trust (2015) 375 ITR 226 (Mad.)**, wherein the High Court had, observed, that as Section 127(2)(a) of the Act was nothing but a machinery provision, therefore, the CIT had the power of transfer even without assigning any reason and, thus, had approved the transfer of the case. For the sake of clarity, the observations of the Hon'ble Apex Court are culled out as under:*

"4. As the income-tax/assessment file of the appellant assessee has been transferred from one AO in Tamil Nadu to another AO in Kerala and the two AOs are not subordinate to the same Director General or Chief CIT

or CIT, under s.127(2)(a) of the Act an agreement between the Director General, Chief CIT or CIT, as the case may be, of the two jurisdictions is necessary.

5. The counter-affidavit filed on behalf of the Revenue does not disclose that there was any such agreement. In fact, it has been consistently and repeatedly stated in the said counter- affidavit that there is no disagreement between the two CITs. Absence of disagreement cannot tantamount to agreement as visualized under s. 127(2)(a) of the Act which contemplates a positive state of mind of the two jurisdictional CITs which is conspicuously absent.

6. In the above circumstances, we will hold that the transfer of the income-tax/assessment file of the' appellant assessee from AO, Tamil Nadu to AO, Kerala is not justified and/or authorized under s. 127(2)(a) of the Act. The order of the High Court is, therefore, interfered with and the transfer is accordingly set aside.

7. The appeal is allowed in the above terms.”

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44. Apropos the judgment of the Hon'ble Apex Court relied upon by the A.O in the case of **Kalinga Institute of Industrial Technology Vs. DY. CIT (2023) 151 taxmann.com 433 (SC)**, it would be relevant to cull out the facts as were involved in the aforesaid case.

(i) the assessee had in the aforesaid case challenged the notice issued u/s.143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar, as being without jurisdiction;

(ii) the jurisdiction over the case of the assessee that was vested with ACIT, Corporate Circle-1(2), Bhuwaneshwar was after filing of the return of income changed and got vested with the Jt. CIT (OSD) (Exemption), Bhuwaneshwar;

(iii) it was the assessee's case that as the jurisdiction to issue notice u/s.143(2) of the Act in its case was with Jt.CIT(OSD)(Exemption), Bhuwaneshwar, therefore, the impugned notice issued u/s. 143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar was without jurisdiction and, thus, was liable to be quashed;

(iv) the Hon'ble High Court of Orissa considering the fact that the jurisdiction to issue notice u/s. 143(2) of the Act in the case of the assessee remained with the Jt. CIT (OSD) (Exemption), Bhuwaneshwar, therefore, held the impugned notice issued u/s. 143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar as having been issued without jurisdiction and thus, quashed the same.

45. On Special Leave Petition (SLP) filed by the revenue, the Hon'ble Apex Court, inter alia, observed that as the records revealed that the assessee had participated in the assessment proceedings pursuant to notice issued u/s. 142(1) of the Act, and thus, had not questioned the jurisdiction of the A.O, therefore, there was no justification for the High Court to have set-aside the notice issued u/s.143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar. Elaborating on the scope of Section 124(3)(a) of the Act, the Hon'ble Apex Court observed that the same precluded the assessee from questioning the jurisdiction of the A.O if he does not do so within 30 days of receipt of notice u/s. 142(1) of the Act.

46. *Before proceeding any further, it would be relevant to point out that a plain reading of sub-section (3) of Section 120 of the Act reveals that the “jurisdiction” vested with the A.O is classified into four categories, viz. (i) territorial area; (ii) persons or classes of persons; (iii) income or classes of income; or (iv) cases or classes of cases. As in the present case before us, the assessee company has not assailed the vesting of jurisdiction with the ITO-4(1), Raipur on either of the aforesaid four categories, but has rather assailed the failure of the authorities to strictly comply with the mandate of law for transferring of its case i.e. from ITO-4(1), Kolkata to ITO-1(1), Raipur; therefore, the same in our view cannot be brought within the meaning of questioning of the jurisdiction assumed by the A.O on the aforesaid basis, viz. (i) territorial area; (ii) persons or classes of persons; (iii) income or classes of income; or (iv) cases or classes of cases. As the CIT-2, Kolkata had failed to pass an order transferring the case of the assessee company from ITO-4(1), Kolkata to ITO-1(1), Raipur as was statutorily required per the mandate of Section 127 of the Act, therefore, it is the validity of the impugned assessment order passed by the A.O i.e. ITO-4(1), Raipur u/s. 143(3) of the Act, dated 31.03.2015 in absence of an order of transfer passed u/s. 127 of the Act which has been challenged by the assessee company.*

47. *At this stage, we may herein reiterate that the Hon’ble Supreme Court in the case of **Noorul Islam Educational Trust Vs. Commissioner of Income Tax, (supra)**, emphasizing on the statutory requirement of passing of an order u/s.127(2)(a) of the Act where the assessee’s case was transferred from one A.O to another, and the said AO’s were not subordinate to the same Commissioner, had observed, that as required per the mandate of law, an agreement between the Director*

General, Chief Commissioner or Commissioner as the case may be, of the two jurisdictions is necessary.

48. We, thus, in terms of our aforesaid observations are of a firm conviction that as the assessee company had not called in question the jurisdiction assumed by the A.O, based on, viz. (i) territorial area; (ii) persons or classes of persons; (iii) income or classes of income; or (iv) cases or classes of cases, but had rather assailed the validity of the assessment order passed by the ITO-4(1), Raipur in absence of an order of transfer that was statutorily required to have been passed by the CIT-2, Kolkata u/s. 127 of the Act, therefore, it would not be circumscribed by the restriction contemplated under sub-section (3) of Section 124 of the Act. Accordingly, we are of a firm conviction that the judgment of the Hon'ble Supreme Court in the case of Kalinga Institute of Industrial Technology Vs. DY. CIT (supra) is distinguishable qua the issue involved in the present case of the assessee company before us.

49. We, thus, in terms of our aforesaid observations read in the backdrop of the facts involved in the present case before us and the judicial pronouncements, are of a firm conviction that in absence of any order of transfer passed by the CIT, Kolkata-2, Kolkata u/s.127(2) of the Act, which was the very foundation for transferring the case of the assessee company from ITO-4(1), Kolkata to ITO-1(1), Raipur and finally to ITO-4(1), Raipur, the latter had invalidly assumed jurisdiction and framed the assessment vide his order u/s.143(3) of the Act, dated 31.03.2015. Accordingly, the assessment framed by the ITO-4(1), Raipur vide his order passed u/s.143(3) of the Act, dated 31.03.2015 in absence of an order of transfer u/s.127 of the Act having been passed by the CIT, Kolkata is quashed for want of valid assumption of jurisdiction.

13. In backdrop of aforesaid observations and decision in the case of **The Income Tax Officer-4(1) vs. M/s. Bhagyaarna Gems & Jewellery Pvt. Ltd (supra)**, I am of the firm conviction that in absence of any order of transfer passed by the Pr. CIT, Raipur u/s.127(2) of the Act, which was the very foundation for transferring the case of the assessee from ITO-1(1), Bhilai to ITO- Kawardha, who finally had framed the assessment vide his order u/s.143(3) / 147 of the Act, dated 21.12.2018, consequently, the impugned assessment framed, *dehors* an order of transfer u/s.127 of the Act is liable to be quashed and I do so.

14. As the impugned assessment passed u/s 143(3) / 147 dated 21.12.2018 is quashed, *dehors* of mandatory order of transfer u/s. 127 of the Act, therefore, I refrain from adverting to the merits of the case as had been raised by the assessee before us, which, thus, are rendered as academic only.

15. Resultantly ITA 142/RPR/2025 stands allowed in terms of our aforesaid observations.

ITA No. 142/RPR/2025 (AY 2011-12)

16. Since the assessment framed u/s 143(3) / 147 dated 21.12.2018 is quashed and therefore, substantive additions are vacated as per my decision in ITA No. 141/RPR/2025 for AY 2011-12, the imposition of penalty u/s 271(1)(c) therefore, becomes infructuous. Accordingly, the appeal of assessee in ITA 142/RPR/2025 stands allowed.

17. In combined result, both the captioned appeals filed by the assessee are **allowed**, in terms of the aforesaid observations.

Order pronounced in the open court on 04th /08/2025.

Sd/-
(ARUN KHODPIA)
लेखा सदस्य / ACCOUNTANT MEMBER

रायपुर / Raipur; दिनांक Dated 04th /08/2025
Vaibhav Shrivastav

आदेशकी प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant-
2. प्रत्यर्थी/ The Respondent-
3. The Pr. CIT, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर/ DR,
ITAT, Raipur
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur

The appeals of the assessee are disposed of accordingly.

Order pronounced in the open court on 06th day of August, 2025.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 06th August, 2025.
SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.