आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR

श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1-2.	442/RPR/2025 443/RPR/2025	Leeladhar Chandrakar 7/31-B, Ispat Nagar, Civic Centre, Risali, Bhilai-490 006 Dist-Durg (C.G.) PAN : AIGPC4358H	The Income Tax Officer Ward-1(3), Bhilai (C.G.)	2011-12 2012-13
3.	444/RPR/2025	Neelam Chandrakar 153/F, Risali Sector, Bhilai-490 006 (C.G.), Durg PAN : AMTPC2182J	The Income Tax Officer Ward-1(3), Bhilai (C.G.)	2011-12

Assessee by : Shri Ravi Agrawal, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 06.08.2025
घोषणा की तारीख / Date of Pronouncement : 07.08.2025

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 07.10.2024, 08.10.2024 and 31.12.2024 for the assessment years 2011-12 & 2012-13 as per the grounds of appeal on record.

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

3. At the very outset, the Ld. Counsel for the assessee submitted that the captioned appeals are time barred by 135 days (in ITA Nos.442 & 443/RPR/2025) and 103 days (in ITA No.444/RPR/2025), respectively. Explaining the reasons leading to the said delay, the Ld. Counsel for the assessee has filed condonation petition a/w. affidavits in respect of each appeals. It was submitted by the Ld. Counsel that in Form-35 in column "whether notices/communications may be sent on email?, the assessee has opted as " No". That further, there was no communication or service of order to the assessee in physical/manual mode by the Department. Since the assessee has opted as "No" with regard to receiving of any

communications/notices issued by the department to the email address of the assessee, therefore, delay occurred since the assessee was unaware about the order passed by the Ld. CIT(Appeals)/NFAC. The assessee came to know about the proceedings from the A.O at the time of passing of the assessment order providing appeal effect to the order of the Ld. CIT(Appeals)/NFAC.

4. That in so far the appeal No.444/RPR/2025 for A.Y.2011-12, the assessee has come to know through the appeal effect order dated 13.06.2025 passed by the A.O with regard to the order of the Ld. CIT(Appeals)/NFAC.

5. In this regard, the Ld. Sr. DR did not raise any objection regarding condonation of delay involved in captioned appeals.

6. Having heard the submissions of the parties herein and considering the above facts, I am of the considered view that there is no evidence on record regarding any deliberate or malafide conduct on the part of the assessee for causing such delay. At the same time, the revenue has not filed any evidence to demonstrate that such delay was caused due to any deliberate or malafide conduct by the assessee. That further as per discussion on the foregoing paras also it is noted that delay caused in no way can be attributed to any deliberate conduct of the assessee.

Accordingly, the said delay of 135 days & 103 days involved in captioned appeals respectively are condoned. I take guidance from the judicial pronouncements in the cases of viz. (i) **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos................./2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025;** (ii) **Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025**, and (iii) **Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No............/2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21st March, 2025.**

ITA No.442/RPR/2025
A.Y.2011-12

7. The Ld. Counsel for the assessee has assailed legal ground by submitting that the reasons recorded for reassessment proceedings are based on incorrect facts. In this regard, the Ld. Counsel has referred to Page 4 of the paper book, which reads as follows:

Reasons for initiating proceeding under section 147

The assessee has filed his return for the assessment year 2011-12 for an amount of Rs. 1,56,270/- on 19.07.2012.

As per the information available on records of this office, the assessee has made cash deposits in a saving bank account with ICICI Bank Limited during the financial year relevant to the assessment year under consideration.

1.	On 31.03.2011	Rs. 22,29,300/-
2.	On 31.03.2011	Rs. 15,60,000/-
3.	On 27.09.2010	Rs. 3,33,200/-
4.	On 08.09.2010	Rs. 66,89,430/-
		Rs. 1,08,11,930/-

Although the assessee has filed his return of income u/s.139(1), but is not commensurate with the volume of investment made during the F.Yr. under consideration. On perusing the information available on record it seems that the assessee has filed his return only to the income relating to fees received on technical and professional services on which TDS has been made u/s 194J to the tune of Rs.15,681/-. The gross total receipts under technical and professional services stand at Rs.1,56,811/-. The source of huge cash deposits to the tune of Rs. 1,08,11,930/- as above during the financial year remains unexplained for the assessment year under consideration.

In view of these facts, the assessee has not disclosed his true and correct income. Therefore, I have reasons to believe that income amounting to Rs.1,08,11,930/- has escaped assessment for the A.Yr.2011-12 within the meaning of Explanation 2(b) of Section 147 of the Income-tax Act, 1961 due to failure on the part of the assessee to file his correct return of income.

Hence, it is proposed to assess the escaped income and any such other income which comes to the notice subsequently in the course of assessment proceedings under section 147 of the Act. Therefore, kind approval may be granted for issuance of notice under section 148 of the I.T.Act, 1961.

Bhilai, Dated: 24.08.2017

Received on 24.11.2018.

(Sujit Bhattacharjee)
ITO-1(2), Bhilai

The Ld. Counsel for the assessee referring to the aforesaid reasons submitted that as per the said reasons recorded by the A.O, the assessee

had deposited total cash of Rs.1,08,11,930/- as per dates appearing therein. However, when the A.O had issued notice u/s. 133(6) of the Income Tax Act, 1961 (for short 'the Act') to the ICICI Bank for confirmation and bank account statements, the bank had provided all the details as appears at Para 5.2 of the AO's order which reads as follows:

> "5.2 During the course of present proceedings, bank account statements of the assessee for the relevant accounting period has /have been obtained from the ICICI Bank Limited, in compliance to notice u/s.133(6) of the Act, dated 10.11.2018. The same are placed on record after verification. Verification revealed that the assessee has made deposits in cash aggregating to Rs.22,29,300/- in the bank account with the said bank during the accounting year under consideration."

8. The Ld. Counsel submitted that bank statement only demonstrates regarding cash deposit of Rs.22,29,300/-. However, later at Para 5.3, the A.O also states that as per ITS details, the assessee had made deposits in cash aggregating to Rs.1,08,11,930/- as against Rs.22,29,300/-. For the sake of completeness, Para 5.3 of the A.O's order is extracted as follows:

> "5.3 As per information available on record by way of ITS details, the assessee had made deposits in cash aggregating to Rs. 1,08,11,930/- (as against Rs.22,29,300/- revealed from the bank account statement] in his Bank account maintained with the said Bank, and further, he had earned professional receipts to the tune of Rs.1,56,811/- from BMA Commodities (P) Limited and BMA Wealth Creators Pvt Ltd. Due to non-compliance to the notices and questionnaire by the assessee, the sources of deposits made in cash in the bank account and the nature of professional receipts remained unexplained/ unsubstantiated/ unverifiable."

It was submitted by the Ld. Counsel for the assessee that the said ITS details were never provided to the assessee by the department before making the impugned addition and the only document that was provided are reasons recorded a/w. approval u/s. 151 of the Act. The Ld. Counsel for the assessee submitted that when the reasons recorded for reopening is based on wrong facts and documents relied on by the Department for making the addition has not been provided to the assessee so far so forth making such addition without the knowledge of the assessee, in such scenario the reassessment order is liable to be quashed.

9. The Ld. Sr. DR fairly admitted the contentions raised by the Ld. Counsel for the assessee.

10. I have heard the submissions of the parties herein and carefully perused the materials available on record. That as per the "reasons to believe" that has been recorded by the A.O is the information culminating into forming satisfaction by the A.O are from two sources viz. (i) from the ICICI Bank statements through issuance of notice u/s. 133(6) of the Act by the A.O wherein it is stated that there was cash deposit of Rs.22,29,300/- by the assessee and (ii) from ITS details wherein it is noticed by the A.O that the assessee had made cash deposits of Rs.1,08,11,930/- as against Rs.22,29,300/-. It is also evident from record that the ITS details were never provided to the assessee for his response.

The Ld. Sr. DR also could not furnish any evidence to demonstrate that ITS details were duly supplied to the assessee based on which the reasons were recorded by the A.O for initiating reassessment proceedings.

11. In the present case, admittedly the ITS details which formed the basis for recording reasons for initiation of reassessment proceedings u/s. 147 of the Act has not been provided to the assessee. It is settled legal position that where the materials referred to in the "reasons to believe" by the A.O was not supplied to the assessee for his response, the entire proceedings for reopening of the assessment gets vitiated as there is no reasonable opportunity provided to the assessee therefore effecting the base of principles of natural justice in income tax proceedings. In this regard, I refer to the judgment of the **Hon'ble High Court of Rajasthan, Jodhpur Bench** in the case of **Micro Marbles Private Limited Vs. Office of the Income Tax Officer (2023) 475 ITR 569 (Raj.)** wherein on the similar issue the Hon'ble High Court has held and observed as follows:

> "31. Thus, in the light of the decisions of the Delhi and the Bombay High Courts, as referred to above, the non-supply of the material, especially the documents of entry in the books of M/s Sanmatri Gems Pvt. Ltd. and the statement of Deepak Jain recorded under Section 132 (4) of the Act, is sufficient to vitiate the proceedings.
>
> 32. It may be noted that the statement recorded under Section 132 (4) of the Act can be used in evidence for making the assessment only if such statement is made in context with other evidence, or material discovered during search. A statement of a person, which is not relatable to any

> incriminating document or material found during search and seizure operation cannot, by itself, trigger the assessment.
>
> 33. In view of the aforesaid facts and circumstances, we are of the opinion that shorn of all other technical aspects which may have been raised before us, the very fact that the material referred to in the "reasons to believe" was not supplied to the petitioner, the entire proceedings for the reopening of the assessment and leading to the consequential assessment stand vitiated in law."

12. Further, the **Hon'ble Bombay High Court** in the case of **Tata Capital Financial Services Limited Vs. Assistant Commissioner of Income Tax Circle & Ors., while deciding Writ Petition No.546/2022 vide judgment and order dated 15.02.2022**, had directed the Revenue to adhere to certain guidelines in reopening the assessment proceedings. It emphasized that the Assessing Officer shall not merely state the reasons to believe in the letter addressed to the assessee, but if the reasons make reference to any other document or a letter or a report, such document or letter or report should be enclosed to the reasons. Therefore, in view of the aforesaid decision also, it is mandatory on the part of the Assessing Officer to supply the assessee with all relevant documents, referred to in the reasons to believe and the reassessment order so that the assessee may file proper objections opposing such reopening of the assessment.

13. Considering the facts and circumstances involved in the present case and on examination of the afore-stated judicial pronouncements to the facts of the assessee's case, I hold that the reopening of assessment by

the A.O u/s. 147/148 of the Act without providing materials/documents forming “reasons to believe” for such reopening, is bad in law, arbitrary and void ab initio, hence quashed.

14. Since the reassessment is quashed thereafter all 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.

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

16. In the result, appeal of the assessee in ITA No.442/RPR/2025 for A.Y.2011-12 is allowed.

ITA No.443/RPR/2025
A.Y.2012-13

17. The Ld. Counsel for the assessee referring to the captioned appeal submitted that in this case also, material which were referred to in the reasons record for reopening of the assessment were not provided to the assessee. In this regard, the Ld. Counsel for the assessee had referred to Page 5 of the paper book. For the sake of completeness, the reasons for initiating proceedings u/s. 147 of the Act are extracted as follows:

Reasons for initiating proceeding under section 147

The assessee has filed his return for the assessment year 2011-12 for an amount of Rs. 2,06,870/- on 05.01.2013.

As per the information available on records of this office, the assessee has made cash deposits in a saving bank account with ICICI Bank Limited during the financial year relevant to the assessment year under consideration. on 31.03.2012 of Rs.16,18,000/- and has earned commission income of Rs. 5,23,790/- on which TDS was duly made by BMA Wealth Creators Pvt. Ltd. during the financial year relevant to the assessment year under consideration.

The assessee has further transacted through the Bombay Stock Exchange Limited at Rs. 22,46,29,978/-on various dates during the financial year relevant to the assessment year under consideration. Since patterns of sale and purchase indicates that the assesse is a frequent trader and as such minimum standard net profit should ought to be offered. Assese has also made initial investments. This profit earned from trading together with initial investments are undisclosed which exceeds Rs.1,00,000/-

Although the assessee has filed his return of income, but on perusing the information available on record it seems that the assessee has filed his return only to the income relating to fees received on technical and professional services on which TDS has been made u/s 194J to the tune of Rs. 52,379/-. The gross total receipts under technical and professional services stand at Rs.5,23,790/-. The source of huge cash deposits to the tune of Rs.16,18,000/- at the fag end of the financial year and profit earned on trading in stock exchange remains unexplained for the assessment year under consideration.

Thus, I have reasons to believe that income to the extent of Rs.17,18,000/- has escaped assessment for A.Yr.2012-13 within the meaning of provision of section 147 read with explanation 2(b) of the Income tax Act, 1961 and therefore, I am satisfied that this is fit case to initiate proceedings u/s.147.

Hence, it is proposed to assess the escaped income as above and any such other income which comes to the notice subsequently in the course of assessment proceedings u/s.147 of the Act. Therefore kind approval may be granted for issuance of notice u/s.148 of the IT Act, 1961.

Bhilai, Dated: 24.08.2017.

Received on 24.11.2018

(Sujit Bhattacharjee)
ITO-1(2), Bhilai

18. As is discernible from the afore-stated reasons, the A.O writes in the second Para that "as per the informations available on records of this office...........", that what are those informations, A.O has never provided such informations available in his possession, based on which, he has formed the "reasons to believe" that certain income pertaining to the assessee had escaped assessment and therefore, without providing those informations which he writes were in his records and possession and which were used against the assessee, in such scenario, the reassessment

framed based on such reasons is vitiated. Even the Ld. Sr. DR could not place any evidence on record to demonstrate whether such referred informations available on record in the office of the A.O, were also provided to the assessee for his response. Considering these facts on record, I hold that such reassessment framed is arbitrary, bad in law and void ab initio, hence quashed.

19. As the facts and issues involved in the captioned appeal remains the same as were there before me in ITA No.442/RPR/2025 for A.Y.2011-12, therefore, the decision rendered in ITA No.442/RPR/2025 for A.Y.2011-12 shall *mutatis-mutandis* apply to ITA No.443/RPR/2025 for A.Y.2012-13.

20. In the result, appeal of the assessee in ITA No.443/RPR/2025 for A.Y.2012-13 is allowed.

ITA No.444/RPR/2025
A.Y.2011-12

21. At the very outset, the Ld. Counsel for the assessee referring to Page 4 of the paper book submitted that the notice u/s. 148 of the Act is left unsigned and though therein appears the name and designation of the Income Tax Authority, however, it is sans any signature. I have carefully perused the documents on record particularly the notice u/s. 148 of the Act and therein it is evident that though the name and designation of the Income Tax Authority is appearing but it is unsigned. Since such notice is

without any signature of the issuing authority hence, violative of Section 282A(1) of the Act. For the sake of completeness, Page 4 of the paper book i.e. notice u/s. 148 of the Act is culled out as follows:

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

To,	
NEELAM CHANDRAKAR 153/F RISALI SECTOR , BHILAI DURG 490006 , Chhattisgarh India	

PAN:	AY:	Dated:	Notice No :
AMTPC2182J	**2011-12**	**31/01/2018**	**ITBA/AST/S/148/2017-18/1008595776(1)**

Notice Under Section 148 Of The Income Tax Act, 1961

Sir/ Madam/ M/s,

Whereas I have reasons to believe that your Income chargeable to Tax for the Assessment Year **2011-12** 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 Pr.CIT-2, RAIPUR

SADANAND DATTATRAYA BHOSKAR
WARD 1(1), BHILAI

Note: If digitally signed, the date of digital signature may be taken as date of document.
INCOME TAX OFFICE, 18/32 BUNGALOW, SECTOR 6, BHILAI, BHILAI, Chhattisgarh, 490006
Email: BHILAI.ITO1.1@INCOMETAX.GOV.IN,

22. At this stage, I refer to decision of the ITAT, Raipur in the case of **Smt. Shobha Dubey Vs. ITO, Ward-3(1), Raipur, ITA No. 395/RPR/2025, dated 04.08.2025**, wherein the similar issue has been

dealt with in a detailed manner in favour of the assessee. For the sake of completeness, the observation of the Tribunal are culled out as follows:

> "4. That as discernible from the aforesaid notice u/s. 143(2) of the Act, there is no signature of the competent authority issuing the said notice. The name and designation is mentioned as Amrit Kumar, Ward-3(1), Raipur but neither there is any signature nor there is any seal of the jurisdictional officer and both the places of signature as well as seal in the aforesaid notice are left blank.
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> 5. In this regard, the Ld. Sr. DR could not place on record any evidence refuting these facts on record. However, she submitted that since the notice has been sent through electronic form, therefore, there was no requirement for such signature of the issuing authority and even without such signature, the notice u/s. 143(2) of the Act was valid. The Ld. Sr. DR has placed reliance on the decision of the Hon'ble Jurisdictional High Court in the case of Bharat Krishi Kendra Vs. Union of India, WPT No.27 of 2022, dated 15.03.2022. The Ld. Sr. DR refers to Para 14 of the said decision which reads as follows:
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> "14. Third submission of learned counsel for petitioner is that approval granted under Section 151 of the Act of 1961 does not bear digital signature of authority, referring to note appended to approval (Annexure P-5), is concerned, the note appended says "if digitally signed, the date of digital signature may be taken as date of document". Submission of learned counsel for petitioner, in the opinion of this Court, is not acceptable in view of provisions of Section 282 (a) of the Act of 1961, which provides that notice or other documents to be issued for the purpose of the Act of 1961 by any income-tax authority shall be deemed to be authenticated if name and designation is provided. In approval under Section 151 of the Act of 1961, name, designation and office is printed. Hence, submission of learned counsel for petitioner that approval is not digitally signed is also not sustainable, more so when it bears DIN & Document Number."
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> 6. That before responding to the submissions of the Ld. Sr. DR, it would be pertinent to extract the provision of Section 282A of the Act which reads as follows:
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> "**282A.** (1) Where this Act requires a notice or other document to be issued by any income-tax authority, such

notice or other document shall be signed and issued in paper form or communicated in electronic form by that authority in accordance with such procedure as may be prescribed.

(2) Every notice or other document to be issued, served or given for the purposes of this Act by any income-tax authority, shall be deemed to be authenticated if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon.

(3) For the purposes of this section, a designated income-tax authority shall mean any income-tax authority authorised by the Board to issue, serve or give such notice or other document after authentication in the manner as provided in sub- section (2)."

7. The intention of the legislature is very clear so far as the aforesaid provision of the Act is concerned, wherein at Clause (1), it states that Where this Act requires a notice or other document to **be issued by any income-tax authority, such notice or other document shall be signed and issued in paper form or communicated in electronic form by that authority** in accordance with such procedure as may be prescribed. In other words, it is mandatory that any notice or document i.e. issued by the Income Tax Authority to the assessee such notice or document "shall be signed". Suppose if the intention of the legislature was that such kind of signature is not mandatory, the word "shall" would have been replaced by "will". However, when the word "shall" has been used, it prescribes the mandatory requirement for signature of any notice or documents whether issued in paper form or communicated in electronic form to the assessee and, therefore, the submissions of the Ld. Sr. DR that since such notice u/s. 143(2) of the Act has been issued in electronic form, hence no signature is required is incorrect and not in conformity with Section 282A(1) of the Act. The reference made by the Ld. Sr. DR with regard to the judgment of the Hon'ble Jurisdictional High Court (supra), the same deals with **firstly**, Section 151 of the Act and not with regard to notice u/s. 143(2) of the Act; and **secondly**, the Hon'ble High Court has observed that "…….. notice or other documents to be issued for the purpose of the Act of 1961 by any **income-tax authority shall be deemed to be authenticated** if name and designation is provided………". In fact, the Hon'ble High Court (supra) in Para-14 of the judgment refers to Section 282A(2) of the Act. For the sake of completeness, the same is extracted as follows:

"(2) Every notice or other document to be issued, served or given for the purposes of this Act by any income-tax authority, shall be deemed to be authenticated if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon."

8. It is crystal clear from joint reading of Para-14 of the decision of the Hon'ble High Court (supra) and Clause (2) of Section 282A of the Act, that the Hon'ble High Court has referred deeming provision with regard to the authentication in respect of notice or other document if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon. There is no dispute that as per requirement of the provision for authentication of such notice, the presence of name and office of the designated Incomer Tax Authority, if it is printed etc. then it shall be deemed to be authenticated. However, this provision does not supersedes Clause (1) of Section 282A of the Act where it is mandatory first and foremost that the competent Income Tax Authority issuing any notice shall sign such notice or other document irrespective of such notice issued either on paper form or communicated through electronic form. Meaning thereby, signing of notice issued to the assessee is mandatory and that is not dispensed with by the deeming provision of Clause (2) to Section 282A of the Act which is only with regard to authentication of such notice. "Authentication" essentially refers to making the assessee aware that such notice has been issued from Income Tax Department and such authentication shall deemed to exist if the name and office of the competent Income Tax Authority is mentioned in the notice but that does not provide any relaxation for application of Section 282A(1) of the Act regarding mandatorily signing of notice even if such notice is sent to the assessee in electronic form.

9. Reverting to the facts of the present case, it is crystal clear that such notice u/s. 143(2) of the Act which has been issued to the assessee was unsigned. The revenue has not placed on record any evidence contrary to the facts on record.

10. The **Hon'ble High Court of Bombay** in the case of **Prakash Kirshnavtar Bhardwaj Vs. Income Tax Officer, Ward-2(1), NFAC, Pune WP No.9835 of 2022, dated 09.01.2023** on the similar issue has held and observed as follows:

"19. Applying the ratio of the judgment of the Calcutta High Court in B.K. Gooyee and Aparna Agency (P.) Ltd. (supra) to the facts of the present case, the signature of the Assessing Officer admittedly not having been affixed on the notice issued u/s.148 of the Act, the notice itself would be invalid and consequently, the Assessing Officer could not assume jurisdiction to proceed in the matter in terms of section 148 of the Act. The Madhya Pradesh High Court in Umashankar Mishra (supra) has dealt with a similar fact situation where the first substantial question of law dealt with in that case had considered the effect of whether an unsigned notice can be considered as an irregularity or clerical mistake. The Madhya Pradesh High Court after making reference to the conclusions drawn in B.K.Gooyee (supra) by the Calcutta High Court, has taken the view, that a notice without a signature affixed on it is an invalid notice and is effectively no notice in the eyes of law.

20. The Madhya Pradesh High Court in Umashankar (supra) has further dealt with the second substantial question of law as to whether the Tribunal was right in holding that the absence of a signature on the notice constitutes a mistake or omission within the meaning of section 292B of the Act and while addressing itself to that question, has concluded that in the absence of a signature on the notice, the same would not constitute a mistake or omission and would not be curable under the provisions of section 292B of the Act.

21. We are, therefore, of the considered opinion that in the present case, the notice u/s.148 dated 02.04.2022 having no signature affixed on it, digitally or manually, the same is invalid and would not vest the Assessing Officer with any further jurisdiction to proceed to reassess the income of the petitioner. Consequently, the notice dated 02.04.2022 u/s.148 of the Act issued to the petitioner being invalid and sought to be issued after three years from the end of the relevant assessment year 2015-16 with which we are concerned in this petition, any steps taken by the respondents in furtherance of notice dated 21.03.2022 issued under clause (b) of section 148A of the Act and order dated 02.04.2022 issued under clause (d) of section 148A of the Act, would be without jurisdiction, and therefore, arbitrary and contrary to Article 14 of the Constitution of India. Consequently, we quash and set aside the notice dated 02.04.2022 issued by the respondents u/s.148 of the Act, order dated 02.04.2022 under clause (b) of section 148A of the Act and notice dated 21.03.2022 issued under clause (b) of section 148A of the Act."

> 11. Further the Hon'ble Supreme Court in the case of **ACIT Vs. Hotel Blue Moon, 321 ITR 362 (SC)** has held that issuance of notice u/s. 143(2) of the Act is sine-qua-non for framing of an assessment u/s. 143(3) of the Act. Also, the **Hon'ble High Court of Delhi** in the case of **Shaily Juneja Vs. ACIT, (2024) 167 taxmann.com 90 (Delhi)** has dealt with the similar issue and held that issuance of notice u/s. 143(2) of the Act is mandatory in reassessment proceedings u/s. 147 of the Act.
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> 12. Considering the facts and circumstances in this case and as per the aforesaid judicial pronouncements a/w. relevant provisions of the Act, I am of the considered view that since in this case notice u/s. 143(2) of the Act issued to the assessee was left unsigned and blank therefore it is violative of Section 282A(1) of the Act, hence, such notice is held invalid, arbitrary and void ab initio.
>
> 13. That once the very notice u/s.143(2) of the Act is invalid, void ab initio, hence, the A.O ceases to possess any valid inherent jurisdiction to complete the assessment u/s.143(3) of the Act which is therefore, quashed.
>
> 14. That since the assessment itself is quashed, thereafter all other proceedings becomes non-est as per law. Since the legal issue has been answered in favour of the assessee therefore the grounds on merits becomes academic only.
>
> 15. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.
>
> 16. In the result, appeal of the assessee is allowed."

23. Considering the facts and circumstances in this case and as per the aforesaid judicial pronouncement a/w. the relevant provision of the Act, I am of the considered view that since in this case notice u/s. 148 of the Act issued to the assessee was left unsigned and blank therefore it is violative of Section 282A(1) of the Act, hence, such notice is held invalid, arbitrary and void ab initio.

24. That once the very notice u/s.148 of the Act is invalid, void ab initio, hence, the A.O ceases to possess any valid inherent jurisdiction to complete the reassessment u/s.144 r.w.s 147 of the Act which is therefore, quashed.

25. That since the reassessment itself is quashed, thereafter all other proceedings becomes non-est as per law. Since the legal issue has been answered in favour of the assessee therefore the grounds on merits becomes academic only.

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

27. In the result, appeal of the assessee in ITA No. 444/RPR/2025 for A.Y.2011-12 is allowed.

28. In the combined result, all the appeals of the assessee are allowed.

Order pronounced in open court on 07th day of August, 2025.

Sd/-
(**PARTHA SARATHI CHAUDHURY**)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 07th 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, "**एक-सदस्य**" बेंच, **रायपुर** / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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