

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI SONJOY SARMA, JM**

**ITA No.555/KOL/2023  
(Assessment Year:2020-21)**

**M/s Philips International B.V.**  
C/o Deloitte Haskins & Sells LLP,  
Bengal Intelligent Park, Building  
Omega, 13<sup>th</sup> and 14<sup>th</sup> Floor,  
Block-EP & GP, Sector-V Salt  
Lake Electronic complex,  
Kolkata-700091

**(Appellant)**

**Vs.**

**Asst. Commissioner of Income  
Tax (International Taxation),**  
Circle 2(1), Kolkata  
Room No. 210, 2<sup>nd</sup> Floor,  
Aaykar Bhavan, Poorva, 110,  
Shanti Pally, Kolkata-700107  
West Bengal

**(Respondent)**

**PAN No. AAFCP4065J**

**Assessee by** : Shri Ketan K. Ved, AR  
**Revenue by** : Shri S.B. Chakraborty, DR

**Date of hearing:** 18.07.2025  
**Date of pronouncement:** 12.09.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the Id. Dispute Resolution Panel, Delhi (hereinafter referred to as the "Ld. DRP"] for AY 2020-21.

02. The only issue pressed by the Id. Counsel for the assessee is against the final invalid order passed by the Id. AO on 27.01.2023 u/s 143(3) read with section 144C of the Income-tax Act, 1961 (the Act) on the ground that the same is unsigned.

03. The Id. Counsel for the assessee submitted that the issue is squarely covered by the decision of co-ordinate bench in case of M/s Philips Electronics Nederland B.V. Vs. ACIT (International Taxation), Circle-2(1), Kolkata in ITA No. 134/Kol/2023 for A.Y. 2020-21 vide order dated 30.04.2025, wherein similar issue has been decided in favour of the assessee that the unsigned order is invalid order and accordingly quashed. The Id. AR therefore prayed that the appeal of the assessee may be allowed by following the said decision of the co-ordinate Bench.

04. The Id. DR on the other hand submitted that the final assessment order as referred above though has not been signed by AO but the fact remains that all the procedures and formalities were completed before issue of order to the assessee. The Id. DR relied heavily on the order of authorities below.

05. After hearing the rival contentions and perusing the materials available on record, we find that the assessee filed the return of income declaring total income of ₹2,21,31,299/-. The case of the assessee was selected for scrutiny through Computer Assisted Scrutiny Selection (CASS) and statutory notices along with questionnaire were duly issued and served upon the assessee. The assessee is based in the Netherlands and does not have a Permanent Establishment (PE) in India. The assessee received payments from its group entities in India i.e. Philips India Limited and Preethi Kitchen towards rendition of certain support services in the field like Information Technology, marketing & distribution, commercial, accounting, auditing, financial, fiscal, human resources management, insurance, tax and legal services, which were offered to tax in India. In this case, the final assessment order was passed by the Id. AO u/s

143(3) read with section 144C passed on 27.01.2023, which was arguably unsigned and copy of the final assessment order is available at page no. 9 to 24 in the appeal folder. We note that the unsigned order is not a valid order in the eyes of law and cannot be sustained with the result that all consequential proceedings will also become invalid. The case of the assessee find support from the decision of the co-ordinate bench in M/s Philips Electronics Nederland B.V. Vs. ACIT (International Taxation), Circle 2(1), Kolkata (*supra*), wherein the co-ordinate Bench has held as under: -

*"6. We have considered the rival contentions of the parties and perused the material available on record. A perusal of the order passed by the DRP and the assessment framed thereafter giving effect to the direction of DRP by the Assessing Officer. At the outset, we found that the order passed by the Assessing Officer pursuant to the directions given by the Id. DRP, is without signature of the concerned Assessing Officer, which itself is not maintainable as the same is nullity and invalid. This issue has already been decided by the coordinate bench of the Tribunal relied upon by the Id. AR of the assessee before us in the case of Reuters Asia Pacific Ltd (supra), wherein the Tribunal has mentioned that, "signing of an assessment order by the Assessing Officer is a mandatory requirement and not merely a procedural formality and it is not a curable procedural defect which can be fixed by signing of order after service of same on the assessee." The relevant observations of the Tribunal in this regard are as under: -*

*16. The Id. Departmental Representative referred to the provisions of Rule 127A i.e. the Rule framed in pursuance to the provisions of section 282(2) of the Act for service of notice, summons, requisition order and other communications. The Id. Departmental Representative has pointed that since the assessment order communicated to the assessee originated from the designated E-mail ID of the Assessing Officer, therefore, in terms of rule 127A, the said document shall be deemed to be authenticated. The said argument is desultory and not in unison with the provisions of section 282A of the Act. The relevant provisions of section 282A of the Act are reproduced herein below:*

*"282A: Authentication of notices and other documents:*

*(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"*

*other documents le The aforesaid section is with respect to authentication of notices and orders/summons requisitions/communications etc. Sub-section (1) makes it obligatory that where any notice or other document is required to be issued under the provisions of the Act, the same shall be signed and issued by the competent authority in accordance with the procedure prescribed. The section is unambiguous, specifies signing of notice or other documents mandatory and the manner of signing procedural. Therefore, the Board has issued instructions from time to time laying down the procedures inter alia for signing of the notices and the assessment orders. Sub-section (2) of section 282A of the Act explains the connotation of expression "authentication". Thus, signing of document and authentication of document carry different meaning. Signing of document denotes committing to the document, whereas, authentication of document relates to genuineness of origin of document. If signing and authentication would mean the same, then there was no need for the Legislature to lay down the requirement of signing the documents viz, notices, orders etc. in sub-section (1) and explain the purpose of authentication in sub-section (2) of section 282A of the Act. If argument of the Revenue is accepted, then the provisions of sub-section (1) to section 282A would become redundant.*

*17. Lastly, the Revenue has tried to take shelter under section 2928 of the Act. The said section cures the procedural defects or omissions. The section does not grant immunity from non-compliance of statutory provisions, Non signing of an assessment order is not a procedural flaw that can be cured subsequently. The order is complete only when it is signed and released. The date on which the order is signed by the Assessing Officer is the date of order. If Revenue's contention is accepted and the Assessing Officer is allowed to sign the assessment order now considering it to be procedural deficiency, still the order would suffer from the defect of limitation and would be without jurisdiction.*

*18. In the case of Vijay Corporation (supra), the Co-ordinate Bench in a case where the assessment order served on the assessee was not signed by the Assessing Officer, held that requirement of signature of the Assessing Officer is a legal requirement. The omission to sign the order of assessment cannot be cured by relying on the provisions of section 2928 of the Act and held the order invalid.*

*19. Ergo, in facts of the case and documents on record, we hold the unsigned impugned assessment order served on the assessee invalid and quash the same.*

20. Since, we have granted relief to the assessee on the legal ground raised in ground no. 1 of appeal, the other grounds raised in appeal on merits have become academic, hence, not deliberated upon.

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

7. Respectfully following the observations of the coordinate bench of the Tribunal made in this regard, we allow the issue raised by the assessee in additional ground holding that the assessment order framed by the Assessing Officer giving effect to the directions of the Id. DRP, is not maintainable as the assessment order is not authenticated by the concerned authority with his signature. In our opinion the said order unsigned order is invalid and is hereby quashed. Consequently, the appeal of the assessee is allowed.

8. Since, we have allowed relief to the assessee on the legal ground raised in ground no. 2 of appeal, therefore the other grounds raised in appeal on merits have become academic, hence, not decided at this stage.”

06. We therefore respectfully following the decision of the co-ordinate bench quash the assessment framed by the Id. AO, as invalid.

07. Since, we have allowed the appeal of the assessee on legal ground, the grounds raised by the assessee on merits have become academic and hence, have not been decided at this stage.

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

Order pronounced in the open court on 12.09.2025.

Sd/-  
(SONJOY SARMA)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 12.09.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata