

**IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH "SMC", NAGPUR**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.215/NAG/2025
Assessment Year: 2018-19**

Shri Sulabha Ramesh Ganorkar Plot No. 189, Manish Nagar Road, Vivekanand Nagar, Nagpur-440015. PAN: ACFPG2945M	Vs.	Income Tax Officer, Ward-3(1), BSNL RTTC Building, Seminary Hills, Nagpur-440001.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Kapil Hirani, Ld. Adv.
Revenue by : Shri Surjit Kumar Saha, Ld. D.R.

Date of Hearing : 27.06.2025
Date of Pronouncement : 24.09.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 28.03.2025, impugned herein, passed by the National Faceless Appeal Center (NFAC) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2018-19.

2. Admittedly, in the instant case, though the Assessee challenged the assessment order dated 28.02.2023 u/s 147 r.w.s. 144B of the Act, whereby additions of Rs.11,03,500/- being unexplained u/s 69A of the Act and Rs.56,666/- as unexplained interest accrued on FDR have been made, by filing first appeal before the Ld. Commissioner, however, despite of affording opportunities of being heard, eventually made no compliance and therefore, the Ld. Commissioner dismissed the appeal of the Assessee, affirming the aforesaid additions.

3. The Assessee, being aggrieved, challenged the reopening of the proceedings u/s 147 of the Act issuing notice dated 31.03.2022 u/s 148 of the Act. The Ld. Counsel for the Assessee has drawn attention of this Court to page no.78 which is a notice dated 23.03.2022 u/s 148A(b) of the Act, according to which the Assessee was given opportunity to submit the response with supporting documents electronically in e-proceeding facility on or before 29.03.2022, meaning thereby clear six days were provided to reply to the said notice and therefore the Ld. Counsel Shri Kapil Hirani has claimed that impugned notice alongwith assessment order passed in pursuance thereto, is liable to be quashed in view of following judgments such as :

By the Hon'ble Jurisdictional Bombay High Court in the case of Samadha Corporation Vs. Income Tax Officer, Ward 5(3) Nagpur and another WP No.2154 of 2022 (Bombay-HC) decided on 20.09.2022 wherein the Hon'ble High Court has also dealt with the provision of section 148A(b) of the Act, which requires grant of minimum 7 days' time to the Assessee for filing of its reply to the show cause notice and consequently set aside the order passed u/s 148A(b) of the Act by disposing of the writ petition.

Further, the Hon'ble Jurisdictional High Court in the case of Mukesh J. Ruparel Vs. Income Tax Officer and ors. WP No.15268 of 2023 (Bombay - HC) has also dealt with an identical issue, wherein the Assessing Officer (AO) vide notice dated 15.03.2023 granted time only up to 20.03.2023 to the show cause notice, which was less than 7 days and therefore Hon'ble High Court not only quashed the notice issued u/s 148A(b) of the Act but also the notices issued subsequently u/s 148A(b) of the Act, as well as 148 of the Act.

The Hon'ble Calcutta High Court in the case of Girdhar Gopal Dalmia Vs. The Union of India & Ors. M.A.T. No.727 of 2022 (Calcutta – HC) decided on 21.06.2022 dealt with the identical issue and clarified that if the appellant had received the show cause notice on 17.03.2022 online, then for calculating the period of 7 days namely 17.03.2022 has to be excluded if that is so the period of 7 clear days not stand fulfilled.

4. On the aforesaid analyzations, it has become clear that for taking appropriate action and/or opportunity to the Assessee for making compliance to the notice u/s 148A(b) of the Act, clear cut time of 07days is required to be given and the day on which the notice is issued, has to be excluded from that period.

5. Coming to the instant case, it is observed that the impugned notice was issued on 23.03.2022 and therefore the time given commended from 24.3.2022 onwards and ended on 29.03.2022, and hence only 6 days clear time was given to the Assessee.

6. Thus, respectfully following the aforesaid judgments of the Hon'ble Jurisdictional High Court, this Court is inclined to quash the notice dated 23.03.2022 u/s 148A(b) of the Act and last notice dated 31.003.2022 u/s 148 of the Act and the assessment order dated 28.02.2023. Hence, the notices u/s 148A(b) and 148 of the Act, along with the assessment order, are quashed.

7. In the result, the appeal filed by the Assessee is allowed.

Order is pronounced 24.09.2025 as per rule 34(5) of the Income Tax {Appellate Tribunal} Rule 1963.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Nagpur
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Nagpur.