

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 4817/Del/2025**  
**Assessment Year: 2017-18**

<b>Naveen Kumar Jha, A2/243 3<sup>rd</sup> Floor, Rohinin Sector 8, Delhi-110085. PAN: BAMPJ 8703 Q</b>	<u>Vs</u>	Income Tax Officer, Ward 35(8), Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>		<b>Ms. Manju Goel, CA &amp; Sh. B.L. Gupta, CA</b>
<b>Department represented by</b>		<b>Shri Manoj Kumar, Sr. DR</b>
<b>Date of hearing</b>		<b>22.09.2025</b>
<b>Date of pronouncement</b>		<b>22.09.2025</b>

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal ITA no. 4817/Del/2025 for assessment year 2017-18 arises against CIT(A)/ NFAC, Delhi's order dated 11.06.2025 (DIN & Order No. ITBA/NFAC/S/250/2025-26/1076934815(1), in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. Coming to the first and foremost issue of validity of the impugned assessment dated 14.12.2019 framed by the learned Income-tax Officer, Ward-35(8), Delhi itself, it emerges during the course of hearing that the relevant section 143(2) notice had been issued by the Income-tax Officer, Ward 38(3), Delhi on 28.09.2018. There is no other notice which could be stated to be emanating from

the case records. There is further no clarity as to whether the assessee's assessment jurisdiction had been transferred from the above latter authority to the former one. It is thus clear in these circumstances that learned assessing authority framing the assessment in the assessee's case had not issued any notice u/s 143(2) of the Act which forms a mandatory condition as held in ACIT v. Hotel Blue Moon (2010) 321 ITR 362 (SC). This tribunal finds merit in the assessee's instant first and foremost legal argument to quash the assessment order itself in very terms therefore.

All other pleadings between the parties on merits stand rendered academic.

3. This assessee's appeal is allowed.

Order pronounced in open court on 22.09.2025.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

**Dated: 30.09.2025.**

\*MP\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI