

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**I.T.A. No. 284/SRT/2025  
Assessment Year: 2015-16**

Mahavir Agro Industries C/1, B-456/2, New DIDC, Kabilpor, Navsari - 396445 <b>PAN - AALFM6648R</b>	Vs	ITO, Ward – 3 Room No. 206, 2 <sup>nd</sup> Floor, Income tax Office, Charpool, Awabaugh, Navsari.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajesh Upadhyay, AR
Revenue by	Shri Ajay Uke, Sr. DR

Date of Hearing	06.10.2025
Date of Pronouncement	09.10.2025

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the assessee challenging the impugned order dt. 10.01.2025 passed under section 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2015-16.

2. At the very outset, Ld. AR has pressed legal ground wherein it was submitted that the notice issued by the revenue u/s 148 of the Act is barred by limitation and in this regard relied upon the decision of Hon'ble Gujarat

High Court in the case of **Narendra Maganlal Purohit Vs. DCIT.**

3. We have heard the counsels for both the parties, perused the material placed on record, judgements cited before us and also the orders passed by the revenue authorities. From the records we noticed that for the year under consideration the initial notice u/s 148 of the Act was issued on 12.05.2021 and thereafter in consequence judgement of Hon'ble Supreme Court in the case of Union of **Narendra Maganlal Purohit Vs. DCIT.** Another notice u/s 148 of the Act was issued on 28.03.2022. Since the facts of the present case are identical with the facts contained in the case of **Narendra Maganlal Purohit Vs. DCIT** decided by Hon'ble Gujarat High Court. Therefore while relying upon the decision of Hon'ble Gujarat High Court in the case of **Narendra Maganlal Purohit Vs. DCIT**, we held that the notice issued by the revenue u/s 148 of the Act is clearly bared by limitation and thus bad in law and thus consequently order passed by the AO stands quashed.

4. Since we have allowed legal ground with regard to reopening of assessment u/s 148 of the Act. Therefore other grounds raised by the assessee have become academic and are kept open.

5. In the result the appeal filed by the assessee stands partly allowed.

Order pronounced in the open court on 09/10/2025

Sd/-  
**(OM PRAKASH KANT)**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**(SANDEEP GOSAIN)**  
**(JUDICIAL MEMBER)**

Surat:

Dated: 09p/10/2025

*KRK, Sr. PS.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Surat**