

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 13/Ran/2025

(Assessment Years-2018-19)

Jharkhand State Bar Council, Bunglow No. 8, North Office para, Doranda, Ranchi-834002. PAN No. AACAJ 0989 N	Vs.	I.T.O., Ward 1(1), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri M.K. Chowdhary, A.R.
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	09/10/2025
Date of pronouncement	09/10/2025

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10234810 dated 12/11/2024 for the A.Y. 2018-19.
2. Shri M.K. Chowdhary, Id. AR represented on behalf of the assessee and Shri Khubchand T. Pandya, Id. Sr. DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that the assessee is challenging the notice issued under Section 148A(b) of the Income Tax Act, 1961 (in short, the Act) dated 22/03/2022 wherein the assessee has been asked to file his response by 29/03/2022. It was a submission that this notice is invalid in so far as the assessee has not been given seven days time as required under the provisions of Section 148A(b) of the Act. The notice under Section 148A(b) of the Act issued which reads as follows:



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

To, JHARKHAND STATE BAR COUNCIL JHARKHAND HIGH COURT CAMPUS DORANDA , RANCHI 834002 , Jharkhand India
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PAN: AACAJ0989N	A.Y: 2018-19	Dated: 22/03/2022	DIN & Notice No: ITBA/AST/F/148A(SCN)/2021- 22/1041285387(1)
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Notice under clause(b) of section 148A of the Income-tax Act,1961

Sir/Madam/M/s

Whereas I have information which suggests that income chargeable to tax for the Assessment Year 2018-19 has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961. The details of the information and enquiry, if conducted, are enclosed with this notice in Annexure A.

2. You are required to show-cause as to why, in view of the details contained in Annexure A, a notice section 148 of the Income tax Act, 1961 should not be issued.
3. You may, to the extent technologically feasible, submit your response with supporting documents (if any) on the above mentioned issues electronically in 'e-proceeding' facility through your account in e-filing portal at your convenience on or before 29/03/2022. *Six clear days*
4. This notice is being issued after obtaining the prior approval of the PCIT, Ranchi accorded on date 22/03/2022 vide Reference No. 10000029492876.

ABHISHEK KUMAR
ITO WARD 1(1), RANCHI

It was a submission that the Coordinate Bench of this Tribunal in the case of Mantosh Kumar Vs ACIT in ITA No. 80/Ran/2024 dated 18/08/2025 had following the decision of the Hon'ble Jurisdictional High Court in the case of Satish Kumar Vs Pr.CIT in WP(T) No. 2640 of 2023 dated 28/08/2023 wherein it has been held as follows:

"5. The entire periphery and ambit of the legal ground is confined to the interpretation of expression "being not less than 7 days..." That as demonstrated by the assessee the notice dated 12th March, 2022 u/s.148A of the Act states that the assessee shall submit the response with supporting documents on or before 18th March, 2022. Therefore, as per section 148A(b)

of the Act, excluding these two days i.e. Date of issuance of the notice and the date on when response is sought from the assessee, a clear 7 days time should have been provided to the assessee as has been held by the Hon'ble Jurisdictional High Court in the case of Satish Kumar vs Pr. CIT passed in W.P.(T) No.2640 of 2023 dated 28.8.2023. The relevant part of the judgment is extracted as follows:

7. To decide the lis involved in the instant application it is necessary to peruse the provisions of the Act which governs the issue in hand, which is quoted herein below:-

Section 148A(b) of the I.T. Act.

"148A (b) provide an opportunity of being heard to the assessee, by serving upon him a notice to show cause within such time, as may be specified in the notice, being not less than seven days and but not exceeding thirty days from the date on which such notice is issued, or such time, as may be extended by him on the basis of an application in this behalf, as to why a notice under section 148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment in his case for the relevant assessment year and results of enquiry conducted, if any, as per clause (a);"

From bare perusal of Section 148A(b) it appears that minimum 7 days is required to be given to the Assessee for filing reply. This 7 day is to be calculated by ignoring the date of issue and the last date of submission. In other words, minimum 7 clear days has to be provided to the Assessee for filing reply.

In this regard reference may be made to the case of Pioneer Motors (Private)Ltd. Vs Municipal Council, Nagercoil reported in AIR 1967 sc 684, wherein at paragraph 8 & 9, the Hon'ble Apex Court has deliberated the issue with regard to counting of dates.

"8. The words "not being less than one month" do imply that clear one month's notice was necessary to be given that is both the first day and the last day of the month had to be excluded.

"When..... 'not less than' so many days are to intervene, both the terminal days are excluded from the computation".

9..... In every case the words have to be construed in the context taking into consideration the language used and the object to be achieved. As we have said above, the use of the words "not being less than one month" implies the giving of a clear month excluding both the first and the last day of the month.....

Emphasis supplied.

6. Considering the aforesaid judgment as per the notice issued to the assessee u/s.148A of the Act, the assessee gets only five clear days for response i.e. excluding the date of issuance of the notice and the date on which the response is sought for. This is, therefore, violative of the mandate as prescribed in the Act and also as per the principles laid down by the Hon'ble High Court (supra). Therefore, on this score alone, the notice

u/s.148A(b) of the Act is hereby quashed and set aside and all the subsequent proceedings becomes a nullity and nonest in the eyes of law."

4. It was the submission that as in this notice seven days time excluding the date of issue of notice and the date of response has not been provided to the assessee, the notice u/s. 148A (b) is liable to be quashed.
5. In reply, Id Sr. DR vehemently supported the order of the Assessing Officer.
6. We have considered the rival submissions. As it is noticed that the notice issued under Section 148A(b) of the Act has not been provided to the assessee the clear seven days time for responding the said notice, respectfully following the decision of the Co-ordinate Bench in the case of Imran Ahmad (supra), wherein, the Bench has followed the judgment of Hon'ble Jurisdictional High Court in the case of Satish Kumar(supra), the notice issued under Section 148A(b) of the Act stands quashed. Consequently, the assessment order passed under Section 147 r.w.s.144 of the Act stands quashed.
7. In the result, appeal of the assessee stands allowed.

Order announced in open court on 09/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 09/10/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi