

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RAJESH KUMAR, AM**

**ITA No.1189/KOL/2025
(Assessment Year:2015-16)**

**Saktinagar Samabay Krishi
Unnayan Samity Ltd.**
C/o S.N. Ghosh & Associates,
Advocates 2, Garstin Place, 2nd
Floor, Suite No.203, Off hare
Street, Kolkata-700001,
West Bengal

(Appellant)

Vs.

**Income Tax officer,
Ward 41(1), Nadia**
Income Tax officer,
Krishnanagar, 12/13, Ananta hari
Mitra Road, nediara Para, P.O &
P.S. Krishnanagar, Dist. Nadia,
PIN-741101, West Bengal

(Respondent)

PAN No. AAOAS5837L

Assessee by : Shri Somnath Ghosh, AR
Revenue by : Shri S.B. Chakraborty, DR

Date of hearing: 28.08.2025
Date of pronouncement: 27.10.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 12.03.2025 for the AY 2015-16.

02. At the outset, the Id. Counsel for the assessee submitted that the notice issued u/s 148 of the Act on 29.07.2022 is barred by limitation in consonance with ratio laid down by the Hon'ble apex court in the case of Union of India and other Vs. Rajeev Bansal [2024] 469 ITR 46 (SC), dated 03.10.2024 (SC).

03. The facts in brief are that the return of income was filed in this case on 01.03.2017, declaring total income as nil. Thereafter, the case of the assessee was reopened u/s 147 of the Act by issuing notice u/s 148 on 06.04.2021. Thereafter the notice u/s 148A(b) was issued on 23.05.2022, after the decision of the Hon'ble Supreme Court in case of Union of India VS. Asish Agarwal 2022 SCC on line SC 543 in which the Hon'ble Supreme Court held that the notice issued u/s 148 of the Act shall be deemed to be issued notice u/s 148A of the Act and shall be treated as show cause notice in terms of Section 148A(b) of the Act. Thereafter, order u/s 148A(d) was passed on 29.07.2022 and notice u/s 148 of the Act was issued on 29.07.2022.

04. The Ld. Counsel vehemently submitted before us that the notice issued u/s. 148 of the act is barred by limitation as benefit of TOLA is not available to the assessment year 2015-16. The assessee relied on in defense of his arguments on the decision of Hon'ble Apex Court in the case of Rajeev Bansal (Civil Appeal No.8629 of 2024, reported in 167 taxmann.com 70 (SC) pronounced on 03.10.2024 which has been followed by Hon'ble Delhi Court in the case of Ibibo Group Pvt. Ltd. Vs. ACIT in WP(C) No. 17639/2022 order dated 13.12.2024 wherein it has been held that reopening of assessment for 2015-16 is not permissible in the extended period as per TOLA on and from 01.04.2021. The said decision has been followed by the Coordinate Bench in the case of Orbit Financial Capital, ITA No. 5812/M/2024. The Id. AR submitted that even the Coordinate Bench in the case of Coplama Products Pvt. Ltd. in ITA No. 1806/Kol/2024 pronounced on 31.01.2025 has followed the said decision. Thereafter, the Rajasthan High Court in WP No. 3667 of 2023 vide its order dated 27.01.2025 has taken the similar view. The Ld. AR, therefore, prayed that the same may kindly be quashed.

05. After hearing the rival contentions and perusing the material available on record, we find that undisputedly, the notice u/s. 148 of the Act was issued on 29.07.2022 which falls beyond the period of limitation as the relaxation granted by TOLA w.e.f. 01.04.2021 to 30.06.2021 is not available in the impugned assessment year as has been held in the case of Rajeev Bansal(supra) by the Hon'ble Apex Court and thereafter the said decision has been followed in the case of Ibibo Group Pvt. Ltd. (supra). We note that the Hon'ble Delhi High Court in the case of Ibibo Group Pvt. Ltd. (supra) held that the reopening of assessment for Ay 2015-16 is not permissible in the extended period as per TOLA on and from 01.04.2021. We also note that Hon'ble Rajasthan High Court in WP No. 3667 of 2023 dated 27.01.2025 has taken a similar view. Considering the facts of the assessee's case in the light of the aforesaid decisions, we are inclined to hold that the reopening of assessment is barred by limitation and is accordingly quashed.

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

Order pronounced in the open court on 27.10.2025.

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 27.10.2025

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