

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2123/Chny/2025
निर्धारण वर्ष/Assessment Year: 2018-19

Perumal Alagesan, 237, Therkkukadu Pudupet, Attur-636 141, Salem District, Tamil Nadu.	v.	The ITO, Ward-1(2), Salem.
[PAN: AJHPA 0846 J]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.T.S. Lakshmi- Venkataraman, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Saujanya Ranjan, IRS
सुनवाईकीतारीख/Date of Hearing	:	24.09.2025
घोषणाकीतारीख /Date of Pronouncement	:	24.10.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short 'the Ld.CIT(A)'), Delhi, dated 16.07.2025 for the Assessment Year (hereinafter in short 'AY') 2018-19.



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2. At the outset, the Ld.AR for the assessee drawing our attention to Ground No.3, wherein assessee is noted to have raised several legal issue (refer written submissions dated 06.09.2025) wherein the assessee *inter alia* has challenged the validity of the reopening notice issued u/s.148 of the Act by the Jurisdictional Assessing Officer (JAO) instead of Faceless Assessing Officer (FAO) as required to be done by the CBDT Notification dated 29.03.2022. The Ld. AR for the assessee referred to notice u/s.148 of the Act dated 11.04.2022 and order under Clause (d) of section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 08.04.2022 and pointed out that the notice u/s.148 has been issued by Gurusamy Vasuki, ITO, Ward-1(6), Salem, and similarly, the order under Clause (d) to Section 148 of the Act has been passed by the same Officer, ITO, Ward-1(6), Salem. He further referred to CBDT Notification dated 29.03.2022 which formulated a Scheme called "the e-assessment of income assessment scheme, 2022". The Ld.DR relied upon the impugned order and further, pleaded that CBDT Notification dated 29.03.2022 is not applicable in the present case.

3. We have heard the rival submissions perused the appeal papers and case laws cited by the assessee. We find that the CBDT issued a Notification dated 29.03.2022 formulating "the e-assessment of income assessment Scheme, 2022". The Scheme provides that (a) the assessment/re-assessment are re-computation u/s.147 of the Act and (b)



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issuance of notice u/s.148 of the Act shall be through automated allocation, in accordance with risk management strategy formulated by the Board as referred u/s.148 of the Act for issuance of notice and in a faceless manner to the extent providing in Section 144B of the Act with reference to making assessment/re-assessment of total income or loss of the assessee. We find that the impugned notice dated 11.04.2022 has been issued by the Gurusamy Vasuki, ITO, Ward-1(6), Salem [JAO] and not by the NFAC which is not in accordance with the aforesaid Scheme. We also find that the impugned order dated 08.04.2022 under Clause (d) to Section 148 of the Act also has been issued after CBDT Notification dated 29.03.2022. Hence, we note that the JAO issuing notice u/s.148 of the Act dated 11.04.2022 is in defiance to the binding CBDT Notification dated 29.03.2022 and therefore, can't be countenanced. Therefore, the Hon'ble Madras High Court decision in the case of TVS Credit Services Ltd. v. DCIT in WP No.22402 of 2024 & WMP No.13336 of 2023 is applicable to the issue raised by the assessee, wherein the Hon'ble Madras High Court on similar issue held as under:

2. Learned Single Judge in order dated 20.12.2024 in WP Nos.25223 of 2024 held that it does not matter if the Jurisdictional Assessing Officer (JAO) issues the notice and it is not mandatory that it should be issued by the Faceless Assessment Officer (FAO). Another learned Single Judge in order dated 21.04.2025 in WP No.22402 of 2024 and batch cases, followed what was held by the Bombay High Court in Hexaware Technologies Ltd vs. Assistant Commissioner of Income Tax'; and opined that it was mandatory for the FAO to issue notice and issuance of notice by JAO would make the notice invalid.



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3. Learned Single Judge thereafter directed the matter to be placed before the Chief Justice for constituting a Division Bench to consider the divergent views. It is, therefore, all these matters were listed before us today.

4. We follow the law as laid down in Hexaware Technologies Ltd (supra), the said judgment was authored by one of us (Chief Justice), that it is mandatory for the FAO to issue the concerned notices and issuance thereof by the JAO would make the notice invalid.

5. Counsels for assesseees are ad idem that the law as laid down in Hexaware Technologies Ltd (supra) will apply. Learned Additional Solicitor-General, however, submits that the Revenue does not accept the law as laid down in Hexaware Technologies Ltd (supra); and that there is a special leave petition filed against the order and judgment in Hexaware Technologies Ltd (supra) and the same is expected to be taken up after the Supreme Court reopens.

6. Admittedly, learned Additional Solicitor-General, in fairness, states that there is no stay. Therefore, the law as laid down by Hexaware Technologies Ltd (supra) applies.

7. It is clarified that if the Apex Court reverses the judgment of Hexaware Technologies Ltd (supra), parties will be governed by the decision of the Apex Court.

8. Keeping open all rights and contentions of parties, including liberty to apply to this Court, in case the Revenue succeeds before the Apex Court, for revival of these petitions, the notices issued in these petitions are quashed and set aside.

9. In these petitions, apart from the issue of notices issued by JAO instead of FAO, all or many of the issues which were considered in Hexaware Technologies Ltd (supra) are involved.

10. To the extent the issues raised in Hexaware Technologies Ltd (supra) are not covered, those are kept open to be raised at the appropriate stage.

11. With the liberty as noted above, all petitions stand disposed of holding in favour of assesseees. There will be no order as to costs. Consequently, the interim applications also stand disposed of.

4. Respectfully following the decision of the Hon'ble jurisdictional High Court, we set aside the impugned notice u/s.148 of the Act and consequential orders thereof. However, in the light of the Para No.8 of the judgment of the jurisdictional High Court, we also keep open the



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rights and contentions of parties including liberty to approach this Tribunal, in case, the Revenue succeeds before the Apex Court for revival of this appeal.

5. In the result, appeal filed by the assessee is allowed in terms of our above order.

Order pronounced on the 24th day of October, 2025, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 24th October, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित / **Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF