

आयकर अपीलिय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं.314/दिल्ली/2025 (नि.व. 2011-12)  
ITA No.314/DEL/2025 (A.Y. 2011-12)

Sanjeev Kumar,  
13, VPO Ugra Kheri, Panipat,  
Haryana 132103  
PAN: ASVPK-4205-C  
बनाम Vs.

..... अपीलार्थी/Appellant

Income Tax Officer, Ward-4,  
Aayakar Bhawan, Sector-6, Panipat,  
Haryana 132103

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Shri Mukesh Kumar Mittal, Chartered  
Accountant  
प्रतिवादीद्वारा/Respondent by : Ms. Sudha Gupta, Sr. DR

सुनवाई की तिथि/ Date of hearing : 30/07/2025  
घोषणा की तिथि/ Date of pronouncement: : 27/10/2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 08.11.2024, for Assessment Year 2011-12.

2. Shri Mukesh Kumar Mittal, AR of the assessee submits that the assessment u/s.148 of the Income Tax Act,1961(hereinafter referred to as 'the Act') was made by the Assessing Officer (AO) vide order dated 30.11.2018 in ex-parte proceedings. He contended that as per the Assessment Order, the AO had issued notice u/s.148 of the Act on 31.03.2018 through speed post as well as online

through e-proceedings of the ITBA module. He pointed that a perusal of notice would show that it is digitally signed at 7.43PM on 31.03.2018. However, said notice was never served on the assessee and it is highly improbable that the notice which is digitally signed at 7.43 PM could be sent by through speed post after 7.43 PM. Thus, assessment made u/s.148 of the Act without service of notice is unsustainable. The Id. Counsel further submitted that even in the First Appellate proceedings, the assessee was not given proper opportunity to rebutting findings of the AO in remand report. On merits the Id. AR of the assessee submitted that the cash deposits were from earlier withdrawals. On merits, he reiterated the submissions made before the CIT(A).

3. Per contra, Ms. Sudha Gupta representing the department vehemently defended the impugned order. The Id. DR submits that notice issued u/s.148 of the Act was duly served on the assessee. However, the assessee failed to respond to the notice issued u/s.148 of the Act and subsequent notice issued u/s.142(1) of the Act. Therefore, the Assessing Officer was constrained to complete the assessment involving section 144 of the Act on the basis of material available with him.

4. Both sides heard, orders of the authorities below examined. The assessee has raised a legal ground (ground no. 2) challenging validity of the assessment order passed u/s.147 r.w.s. 144 of the Act stating that the notice u/s.148 of the Act dated 30.03.2018 for the impugned assessment year was never served on the assessee. A perusal of the notice shows that the notice was digitally signed by the Assessing Officer on 31.03.2018 at 7.43 PM and thereafter, the notice was dispatched through speed post and also served to the assessee through ITBA portal. It is alleged that neither the notice sent through speed post nor the notice

sent through e-portal was served on the assessee. The Revenue has not been able to controvert the argument of the assessee that the notice issued u/s.148 of the Act was not served on the assessee. No material is placed on record to show that the notice was dispatched through speed post on 31.03.2018 and/or the notice issued through ITBA portal was served on the assessee. Hence, I find merit in the submissions of the assessee challenging validity of the assessment proceedings.

5. The assessment framed without service of notice u/s. 148 of the Act is without jurisdiction, hence, quashed. In the result, assessee's appeal is allowed.

Order pronounced in the open court on Monday the 27<sup>th</sup> day of October, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 27/10/2025

NV/-

**प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI