

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.677/RPR/2025

निर्धारण वर्ष / Assessment Year : 2011-12

Nanda Singh
Behind Civil Court, Ward No.8,
Surajpur-492 229 (C.G.)
PAN: DBMPS5756K

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-1, Ambikapur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.R. Rao, Advocate
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 04.12.2025

घोषणा की तारीख / Date of Pronouncement : 04.12.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 11.09.2025 for the assessment year 2011-12 as per the grounds of appeal on record.

2. In this case, the assessee has filed both legal grounds as well as grounds on merits. The Ld. Counsel for the assessee submitted that he would assail the legal ground first and if the said legal ground is answered affirmative, then the grounds on merits shall become academic only. The Ld. Counsel for the assessee has assailed following legal ground:

“In the facts and circumstances of the case and in law, the Ld. Commissioner of Income-tax (Appeals), NFAC has erred in confirming assessment order passed u/s.147 r.w.s 263 r.w.s 144B of the Income Tax Act, 1961 which is founded upon an assessment order passed u/s.147 of the Act passed pursuant to invalid notice issued u/s.143(2) of the Act being not signed as required u/s.282A(1) of the Act.”

3. The Ld. Sr. DR was provided an opportunity to obtain a report from the jurisdictional A.O on the legal ground raised by the assessee regarding notice u/s.143(2) of the Income Tax Act, 1961 (for short ‘the Act’) being unsigned by the competent authority which was issued and communicated to the assessee. In this regard, the Ld. Sr. DR submitted a report dated 02.12.2025 which is extracted as follows for the sake of completeness:



GOVERNMENT OF INDIA/भारत सरकार
MINISTRY OF FINANCE: DEPARTMENT OF REVENUE/वित्त मंत्रालय: राजस्व विभाग,
OFFICE OF THE INCOME TAX OFFICER-1/ कार्यालय आयकर अधिकारी, वार्ड-१,
KHARSIYA ROAD, AMBIKAPUR (C.G.)/खरसिया रोड, अंबिकापुर (छ.ग.)
Email: ambikapur.ito1@incometax.gov.in

F.No. ITO-1/Ambikapur/ITAT/Notice/2025-26/

Dated: 02.12.2025

To,

The Jt. Commissioner of Income Tax (ITAT)
Income-tax Appellate Tribunal,
B&C Wing, 5th Floor, Central Secretariat Building
Sector 24, Atal Nagar, Naya Raipur (C.G.)

Madam,

**Subject:- Calling of report in the case of Nanda Singh, ITA No.677/RPR/2025
for AY 2011-12 PAN-DBMPS5759K-Regarding-**

Kindly refer to the above mentioned subject.

In this regard it is submitted that a letter has been received from your good office in which it was directed to submit comments on additional grounds of appeal, which has been raised by the assessee before the Hon'ble ITAT Bench. The desired comments as per the data available with this office is detailed as under:-

In this case information was received from ITS module for the A.Y. 2011-12 in which it was stated that the assessee had deposited cash amounting to Rs. 17,10,000/- during F.Y. 2010-11 in her bank account. The assessee had not filed its return of income for A.Y. 2011-12. The proceeding for reassessment was initiated by issuance of notice u/s 148 of the IT Act on 24.03.2018 after getting approval from Pr. CIT, Bilaspur. In compliance to notice u/s 148 of the IT Act, the assessee filed return of income on 24.04.2018 declaring total income of Rs. 1,44,750/-. During course of re-assessment proceedings, notice u/s 143(2) of the IT Act was issued on 06.07.2018 through ITBA and the same was duly served on the assessee through email of the assessee on 06.07.2018. Scan copy of the notice and status of service of notice are detailed as under:



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
ITO 1 AMBIKAPUR

To,
NANDA SINGH
H.NO.166 ,BEHIND OF CIVIL COURT SURAJPUR
DIST SURAJPUR 497229 ,Chhattisgarh
India

PAN: DBMPS5756K	AY: 2011-12	Dated: 06/07/2018	Notice No : ITBA/AST/S/143(2) 3/2018-19/1010392215(1)
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Notice under Section 143(2) of the Income Tax Act, 1961

Sir/ Madam/ Ms,

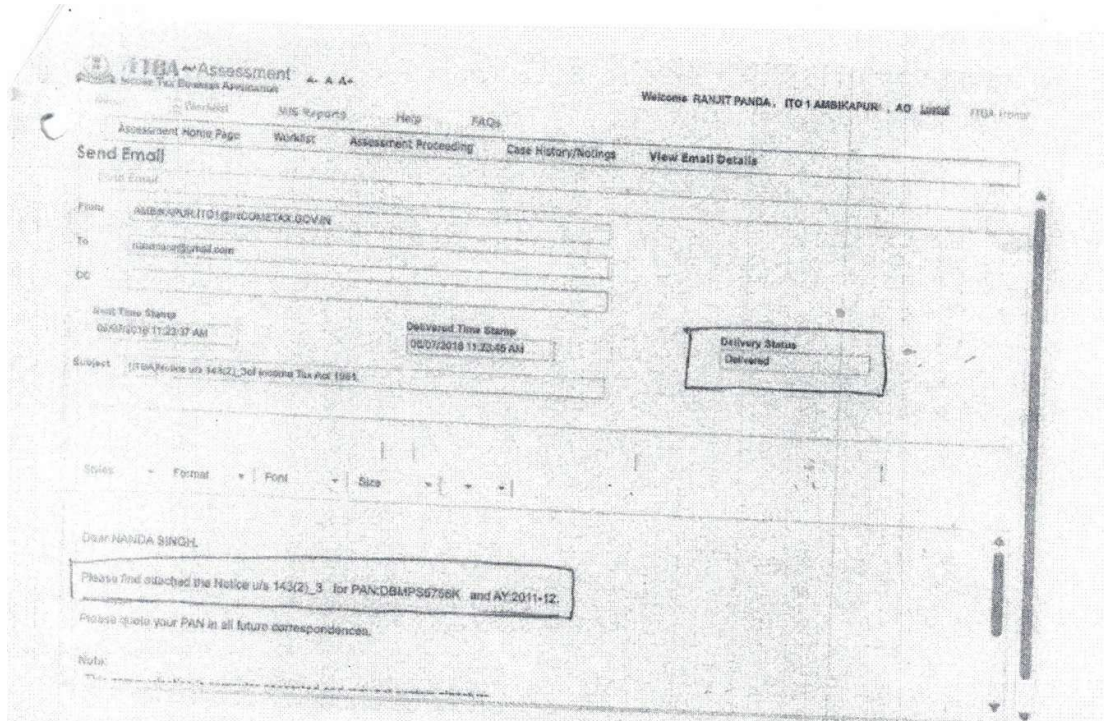
There are certain points in connection with the return of income submitted by you on 24/04/2018 for the assessment year 2011-12 on which I would like some further information.

You are hereby required to attend my office on 16/07/2018 at 12:30 PM either in person or by a representative duly authorised in writing in this behalf or produce or cause there to be produced at the said time any documents, accounts and any other evidence on which you may rely in support of the return filed by you.



DAYAL KUJUR
ITO 1 AMBIKAPUR

Note: If digitally signed, the date of digital signature may be taken as date of document.
INCOME TAX OFFICE, KHARSIYA MARG, NEAR AMBIKA PETROL PUMP, AMBIKAPUR, AMBIKAPUR, Chhattisgarh, 497335
Email: AMBIKAPUR.ITO1@INCOMETAX.GOV.IN



The assessee has raised objection that notice u/s 143(2) of the Act issued is unsigned, which has violated of section 282A(1) of the Act. In this connection it is to state that the defects pointed out is squarely covered u/s 292B of the IT Act and the notice cannot be termed as invalid.

Submitted for kind information and necessary action.

Yours faithfully,

(Ranajit Panda)

Income Tax Officer-1, Ambikapur (C.G.)

Copy to the

1. Pr. Commissioner of Income Tax-1, Raipur for favour of kind information
2. Addl. Commissioner of Income Tax, Range-1, Bilaspur for favour of kind information.

Income Tax Officer-1
Ambikapur (C.G.)

4. That as clearly evident, the notice u/s. 143(2) of the Act for A.Y.2011-12, dated 05.07.2018 is unsigned and even screen shot of the said notice that itself is also unsigned, therefore, there is violation of Section 282A(1) of the Act. However, the A.O writes that such defect is rectifiable u/s. 292B of the Act. That further, the Ld. Sr. DR had placed on record written submission and relied on the decision of the Hon'ble Jurisdictional High Court in the case of Bharat Krishi Kendra Vs. Union of India, WPT No.27 of 2022, dated 15.03.2022.

5. Considering the entire facts and circumstances and legal spectrum involved in the present matter and after careful consideration of the submissions of the parties herein, I find that the issue is squarely covered and dealt with by this Bench in the case of **Smt. Shobha Dubey Vs. ITO, Ward-3(1), Raipur, ITA No.395/RPR/2025, dated 04.08.2025**. The relevant paras are extracted as follows:

“4. That as discernible from the aforesaid notice u/s. 143(2) of the Act, there is no signature of the competent authority issuing the said notice. The name and designation is mentioned as Amrit Kumar, Ward-3(1), Raipur but neither there is any signature nor there is any seal of the jurisdictional officer and both the places of signature as well as seal in the aforesaid notice are left blank.

5. In this regard, the Ld. Sr. DR could not place on record any evidence refuting these facts on record. However, she submitted that since the notice has been sent through electronic form, therefore, there was no requirement for such signature of the issuing authority and even without such signature, the notice u/s. 143(2) of the Act was valid. The Ld. Sr. DR has placed reliance on the decision of the Hon'ble

Jurisdictional High Court in the case of Bharat Krishi Kendra Vs. Union of India, WPT No.27 of 2022, dated 15.03.2022. The Ld. Sr. DR refers to Para 14 of the said decision which reads as follows:

“14. Third submission of learned counsel for petitioner is that approval granted under Section 151 of the Act of 1961 does not bear digital signature of authority, referring to note appended to approval (Annexure P-5), is concerned, the note appended says "if digitally signed, the date of digital signature may be taken as date of document". Submission of learned counsel for petitioner, in the opinion of this Court, is not acceptable in view of provisions of Section 282 (a) of the Act of 1961, which provides that notice or other documents to be issued for the purpose of the Act of 1961 by any income-tax authority shall be deemed to be authenticated if name and designation is provided. In approval under Section 151 of the Act of 1961, name, designation and office is printed. Hence, submission of learned counsel for petitioner that approval is not digitally signed is also not sustainable, more so when it bears DIN & Document Number.”

6. That before responding to the submissions of the Ld. Sr. DR, it would be pertinent to extract the provision of Section 282A of the Act which reads as follows:

“**282A.** (1) Where this Act requires a notice or other document to be issued by any income-tax authority, such notice or other document shall be signed and issued in paper form or communicated in electronic form by that authority in accordance with such procedure as may be prescribed.

(2) Every notice or other document to be issued, served or given for the purposes of this Act by any income-tax authority, shall be deemed to be authenticated if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon.

(3) For the purposes of this section, a designated income-tax authority shall mean any income-tax authority authorised by the Board to issue, serve or give such notice or other document after authentication in the manner as provided in sub-section (2).”

7. The intention of the legislature is very clear so far as the aforesaid provision of the Act is concerned, wherein at Clause (1), it states that Where this Act requires a notice or other document to **be issued by any income-tax authority, such notice or other document shall be signed and issued**

in paper form or communicated in electronic form by that authority in accordance with such procedure as may be prescribed. In other words, it is mandatory that any notice or document i.e. issued by the Income Tax Authority to the assessee such notice or document “shall be signed”. Suppose if the intention of the legislature was that such kind of signature is not mandatory, the word “shall” would have been replaced by “will”. However, when the word “shall” has been used, it prescribes the mandatory requirement for signature of any notice or documents whether issued in paper form or communicated in electronic form to the assessee and, therefore, the submissions of the Ld. Sr. DR that since such notice u/s. 143(2) of the Act has been issued in electronic form, hence no signature is required is incorrect and not in conformity with Section 282A(1) of the Act. The reference made by the Ld. Sr. DR with regard to the judgment of the Hon’ble Jurisdictional High Court (supra), the same deals with **firstly**, Section 151 of the Act and not with regard to notice u/s. 143(2) of the Act; and **secondly**, the Hon’ble High Court has observed that “..... notice or other documents to be issued for the purpose of the Act of 1961 by any **income-tax authority shall be deemed to be authenticated** if name and designation is provided.....”. In fact, the Hon’ble High Court (supra) in Para-14 of the judgment refers to Section 282A(2) of the Act. For the sake of completeness, the same is extracted as follows:

“(2) Every notice or other document to be issued, served or given for the purposes of this Act by any income-tax authority, shall be deemed to be authenticated if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon.”

8. It is crystal clear from joint reading of Para-14 of the decision of the Hon’ble High Court (supra) and Clause (2) of Section 282A of the Act, that the Hon’ble High Court has referred deeming provision with regard to the authentication in respect of notice or other document if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon. There is no dispute that as per requirement of the provision for authentication of such notice, the presence of name and office of the designated Income Tax Authority, if it is printed etc. then it shall be deemed to be authenticated. However, this provision does not supersede Clause (1) of Section 282A of the Act where it is mandatory first and foremost that the competent Income Tax Authority issuing any notice shall sign such notice or other document irrespective of such notice issued either on paper

form or communicated through electronic form. Meaning thereby, signing of notice issued to the assessee is mandatory and that is not dispensed with by the deeming provision of Clause (2) to Section 282A of the Act which is only with regard to authentication of such notice. "Authentication" essentially refers to making the assessee aware that such notice has been issued from Income Tax Department and such authentication shall be deemed to exist if the name and office of the competent Income Tax Authority is mentioned in the notice but that does not provide any relaxation for application of Section 282A(1) of the Act regarding mandatorily signing of notice even if such notice is sent to the assessee in electronic form.

9. Reverting to the facts of the present case, it is crystal clear that such notice u/s. 143(2) of the Act which has been issued to the assessee was unsigned. The revenue has not placed on record any evidence contrary to the facts on record.

10. The **Hon'ble High Court of Bombay** in the case of **Prakash Kirshnavtar Bhardwaj Vs. Income Tax Officer, Ward-2(1), NFAC, Pune WP No.9835 of 2022, dated 09.01.2023** on the similar issue has held and observed as follows:

"19. Applying the ratio of the judgment of the Calcutta High Court in B.K. Gooyee and Aparna Agency (P.) Ltd. (supra) to the facts of the present case, the signature of the Assessing Officer admittedly not having been affixed on the notice issued u/s.148 of the Act, the notice itself would be invalid and consequently, the Assessing Officer could not assume jurisdiction to proceed in the matter in terms of section 148 of the Act. The Madhya Pradesh High Court in Umashankar Mishra (supra) has dealt with a similar fact situation where the first substantial question of law dealt with in that case had considered the effect of whether an unsigned notice can be considered as an irregularity or clerical mistake. The Madhya Pradesh High Court after making reference to the conclusions drawn in B.K.Gooyee (supra) by the Calcutta High Court, has taken the view, that a notice without a signature affixed on it is an invalid notice and is effectively no notice in the eyes of law.

20. The Madhya Pradesh High Court in Umashankar (supra) has further dealt with the second substantial question of law as to whether the Tribunal was right in holding that the absence of a signature on the notice constitutes a mistake or omission within the meaning of section 292B of the Act and

while addressing itself to that question, has concluded that in the absence of a signature on the notice, the same would not constitute a mistake or omission and would not be curable under the provisions of section 292B of the Act.

21. We are, therefore, of the considered opinion that in the present case, the notice u/s.148 dated 02.04.2022 having no signature affixed on it, digitally or manually, the same is invalid and would not vest the Assessing Officer with any further jurisdiction to proceed to reassess the income of the petitioner. Consequently, the notice dated 02.04.2022 u/s.148 of the Act issued to the petitioner being invalid and sought to be issued after three years from the end of the relevant assessment year 2015-16 with which we are concerned in this petition, any steps taken by the respondents in furtherance of notice dated 21.03.2022 issued under clause (b) of section 148A of the Act and order dated 02.04.2022 issued under clause (d) of section 148A of the Act, would be without jurisdiction, and therefore, arbitrary and contrary to Article 14 of the Constitution of India. Consequently, we quash and set aside the notice dated 02.04.2022 issued by the respondents u/s.148 of the Act, order dated 02.04.2022 under clause (b) of section 148A of the Act and notice dated 21.03.2022 issued under clause (b) of section 148A of the Act.”

11. Further the Hon’ble Supreme Court in the case of **ACIT Vs. Hotel Blue Moon, 321 ITR 362 (SC)** has held that issuance of notice u/s. 143(2) of the Act is sine-qua-non for framing of an assessment u/s. 143(3) of the Act. Also, the **Hon’ble High Court of Delhi** in the case of **Shaily Juneja Vs. ACIT, (2024) 167 taxmann.com 90 (Delhi)** has dealt with the similar issue and held that issuance of notice u/s. 143(2) of the Act is mandatory in reassessment proceedings u/s. 147 of the Act.

12. Considering the facts and circumstances in this case and as per the aforesaid judicial pronouncements a/w. relevant provisions of the Act, I am of the considered view that since in this case notice u/s. 143(2) of the Act issued to the assessee was left unsigned and blank therefore it is violative of Section 282A(1) of the Act, hence, such notice is held invalid, arbitrary and void ab initio.

13. That once the very notice u/s.143(2) of the Act is invalid, void ab initio, hence, the A.O ceases to possess any valid inherent jurisdiction to complete the assessment u/s.143(3) of the Act which is therefore, quashed.

14. That since the assessment itself is quashed, thereafter all other proceedings becomes non-est as per law. Since the legal issue has been answered in favour of the assessee therefore the grounds on merits becomes academic only.

15. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.

16. In the result, appeal of the assessee is allowed.”

6. That even the submissions of the Ld. Sr. DR was absolutely same and identical as was in the afore-stated order and accordingly, on the same parity of reasoning, the contentions raised by her in the present case are also dealt with and answered in similar terms as afore-stated.

7. That for clear appreciation of the facts, it would be relevant to extract notice u/s.143(2) of the Act, dated 06.07.2018 issued to the assessee which reads as follows:



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
ITO 1 AMBIKAPUR

by mail
17-11-25

To,
NANDA SINGH
H.NO.166 ,BEHIND OF CIVIL COURT SURAJPUR
DIST SURAJPUR 497229 ,Chhattisgarh
India

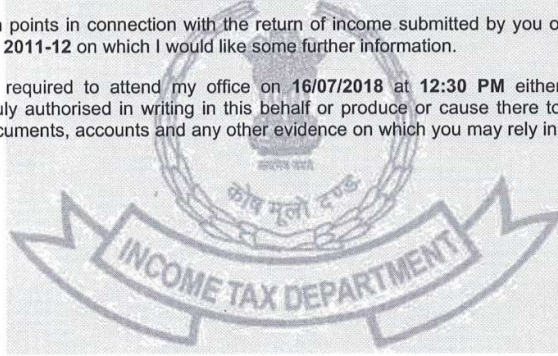
PAN: DBMP55756K	AY: 2011-12	Dated: 06/07/2018	Notice No : ITBA/AST/S/143(2)_3/2018-19/1010392215(1)
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Notice under Section 143(2) of the Income Tax Act, 1961

Sir/ Madam/ M/s,

There are certain points in connection with the return of income submitted by you on **24/04/2018** for the assessment year **2011-12** on which I would like some further information.

You are hereby required to attend my office on **16/07/2018** at **12:30 PM** either in person or by a representative duly authorised in writing in this behalf or produce or cause there to be produced at the said time any documents, accounts and any other evidence on which you may rely in support of the return filed by you.



DAYAL KUJUR
ITO 1 AMBIKAPUR

8. Therefore, it is crystal clear that such notice u/s.143(2) of the Act which has been issued to the assessee was unsigned. The Revenue has not placed on record any evidence contrary to the facts on record. I am of the considered view that since in this case notice u/s.143(2) of the Act issued to the assessee was left unsigned and blank therefore it is violative of Section 282A(1) of the Act, hence, such notice is held invalid, arbitrary and void ab initio.

9. That once the very notice u/s.143(2) of the Act is invalid, void ab initio, hence, the A.O ceases to possess any valid inherent jurisdiction to complete the assessment u/s.143(3)/147 r.w.s 263/144B of the Act which is therefore, quashed.

10. That since the assessment itself is quashed, thereafter all other proceedings becomes non-est as per law. Since the legal issue has been answered in favour of the assessee therefore the grounds on merits becomes academic only.

11. As per the aforesaid terms the grounds of appeal raised by the assessee stands allowed.

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

Order pronounced in open court on 04th day of December, 2025.

Sd/-

(PARTHA SARATHI CHAUDHURY)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 04th December, 2025.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur