

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 4882/Del/2025
(Assessment Year:2015-16)**

Mohd. Ayyub C-15/1, Shaheen Bagh, Abul Fazal, Enclave-II, Jamia Nagar Okhla, New Delhi – 110025	Vs.	ITO, Ward – 28(1) Civic Centre, Minto Road, New Delhi – 110002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: BOXPA9409P		
Appellant	..	Respondent

Appellant by :	Ms. Meenal Goyal, CA Ms. Riya, Adv, Sh. Deepanshu Mehta, Adv.
Respondent by :	Sh. Om Prakash, Sr. DR

Date of Hearing	26.11.2025
Date of Pronouncement	10.12.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Assessee against the order dated 16.07.2025 of the Ld. National Faceless Appeal Centre (NFAC) (hereinafter

referred as Ld. First Appellate Authority or in short Ld. 'FAA') in DIN & Order No : ITBA/NFAC/S/250/2025-26/1078543311(1) arising out of the order dated 30.05.2023 passed u/s 147 r.w.s 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the Assessment Unit, Income Tax Department for AY: 2015-16.

2. On hearing both the sides, we find that assessee has raised additional ground by the recourse to Rule 11 of Income Tax (Appellate Tribunal) Rules, 1963 and the same is reproduced below:

“1. That on the facts and circumstances of the present case, the impugned (re) assessment proceedings are void ab initio as the notice dated 22.07.2022 issued under Section 148 of the Income-tax Act, 1961 for Assessment Year 2015-16, is patently time-barred vide Hon'ble Supreme Court in **Union of India v. Rajeev Bansal., Civil Appeal No.8629 of 2024** and Makemytrip India Private Limited v. DCIT., W.P.(C) 2557 of 2023 (Hon'ble Delhi High Court).”

3. Further, Ld. DR has objected to admission of additional ground, however, we find that the ground is completely legal and can be decided on the basis of admitted facts thus the same deserves to be admitted in the light of the decision of Hon'ble Supreme Court in the case of National Thermal

Power Co. Ltd. Vs. CIT, 229 ITR 383. Thus, we admitted the additional ground for adjudication.

4. Now, admittedly, the notice under Section 148A(b) of the Act was issued on 28.05.2022 copy of which available at page 195-197 of the paper book which the assessee has responded vide reply dated 21.06.2022 copy of which is available at page no. 191 to 194 of the paper book and further reply was filed on 01.07.2022 copy of which is available at page 185 – 190 of the paper book on 22.07.2022 order under Section 148A(d) of the Act was passed.

5. The substantial issue arises out of compulsory acquisition compensation/interest which has been disallowed and impugned addition of Rs. 3,34,49,827 was made. The sequence of events, however, narrated above with regard to issuance of notice on 22.07.2022 for AY involved 2015-16, establish that the notice when issued was barred by time in the light of decision of Hon'ble Supreme Court in the case of **Rajeev Bansal (supra)**. As for AY 2015-16 notice could have been issued upto 31st March 2022 only if the escapement of income is more than fifty lakhs. The Revenue had conceded in **Rajeev Bansal (supra)** that for the assessment year 2015-16,

benefit of Hon'ble Supreme Court decision for extended period for issue of notice under Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020, (**TOLA 2020**), as per **Ashish Agarwal's decision ([2022] 138 taxmann.com 64/286 Taxman 183/444 ITR 1 (SC)**, will not be applicable. Thus, we are inclined to sustain additional ground, the impugned assessment and the consequential proceeding are quashed. **The appeal of the assessee is allowed.**

Order pronounced in the open court on 10.12.2025

Sd/-
(Naveen Chandra)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 10.12.2025
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI