

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.4160/Del/2024
Assessment Year: 2017-18

M/s. Mittal Agro Oil Industries, Bhiwani Road, Meham, Rohtak, Haryana	Vs.	Income Tax Officer, Ward-3, Rohtak
PAN :AAUFM2373C		
(Appellant)		(Respondent)

Assessee by	Sh. Ashok Goyal, CA Sh. Nikhil Goyal, Adv.
Department by	Ms. Amisha S. Gupt, CIT(DR)

Date of hearing	04.12.2025
Date of pronouncement	04.12.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1067099761(1), dated 29.07.2024 involving proceedings under section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges at the outset that there arises the first and foremost issue of validity of the impugned assessment dated 30th March, 2022 itself as the assessee has alleged that no notice under section 143(2) had either been issued or served before finalizing the same.

3. That being the case, the Revenue could hardly dispute that the assessee had very well responded to the Assessing Officer's section 148 notice dated 30th March, 2021. And that the assessee had very well filed its letter dated 12th March, 2022 to the fact that its earlier return filed under section 139(1) of the Act be treated as a fresh one for all purposes. There is further no denial to the fact that the learned CIT(A)'s detailed discussion at page 5 rather supports the assessee's case that although the Assessing Officer had not specifically issued section 143(2) notice, it had already participated on numerous occasions. Be that as it may, the fact remains that the learned assessing authority had framed its impugned assessment under section 144 of the Act only; and, therefore, section 292BB proviso does not apply in its case.

4. Faced with this situation, we hereby quote ACIT Vs. Hotel Blue Moon [2010] 321 ITR 362 (SC) settling the law that such a

notice under section 143(2) of the Act has to be mandatorily issued and failure thereof indeed vitiates the entire assessments itself. We accordingly quash the impugned assessment dated 30th March, 2022 in very terms. Ordered accordingly.

All other remaining pleadings between the parties stand rendered academic.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 4th December, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 16th December, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi