

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

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER

&

SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.3308/Del/2025

[Assessment Year: 2018-19]

Niraj H.No.30, Satvara Debai Bulandshahr 202392 PAN No.APDPN7627J	Vs.	ITO Ward- 2 (3) (1) Delhi
Appellant		Respondent

Assessee by	Sh. Subhash Singhal, CA
Revenue by	Ms. Ankush Kalra, Sr. DR

Date of Hearing	13.11.2025
Date of Pronouncement	19.12.2025

ORDER

PER C.N. PRASAD, JM,

This appeal filed by the assessee is preferred against the order of the Ld.Commissioner of Income Tax /NFAC, Delhi [herein after referred as "CIT(A)"] dated 01.04.2025 for A.Y. 2018-19.

2. The assessee has raised following grounds of appeal :-

"1. Sanction u/s 151 is mandatory before issue of 148 notice. Notice u/s 148 dt 01/04/2022 mention that sanction from PCIT, Ghaziabad was obtained. From asst. year 2018-19, the date of 148 notice is beyond 3 years and needs prior sanction from PrCCIT and not from PCIT. It was held that 148 notice dt 01/04/2022

is without prior sanction from proper senior authority and therefore invalid-CIT vs. Gee Kay Finance & Learning Co. Ltd 401 ITR 472 (Delhi); East India Hotels Ltd vs DCIT 204 ITR 435 (Cal), or Shashi Kant Garg vs CIT 285 ITR 158 (All); Reliable Finhold Ltd vs UOI 369 ITR 419 (All) 400/ITR/397 Chhattisgarh and Rohit Kumar vs ITO W.P.(c) 2830/2022 order dt 15/01/2025 Delhi High Court etc.

2. The above defect in issuing 148 notice is not curable u/s 2928-Dhadda Exports vs ITO 377 ITR 347 (Raj). Kindly quash the notice and consequential reassessment order.

3. 148A(b) notice must give at least 7days clear time to tax-payer to respond. Notice dt 22/03/2022 was prescribed to be responded by 29/03/2022 and the notice as per AO was sent by speed post. It must have been delivered at least 3days later giving merely 2-3 days time to respond. It violates rule of principle of natural justice and is bad in law.

4. That notice u/s 148A(b) and 148 both were issued by jurisdictional assessing officer. U/s 151A CBDT had issued notification dt 29/03/2022 (442 ITR (St) 198) that entire process of reassessment shall be done by faceless assessing officer under randomized selection. In Haxaware Technologies Ltd vs ACIT 464ITR 430(Bom) Jatinder Singh Bhangu vs UOI 466 ITR 488 (P&H) Ram Narayan Sah vs UOI 471 ITR 228(Gau), Monika Jaiswal vs UOI 466 ITR 488 (Cal) etc., the notices u/s 148A(b) & 148 issued by JAO had been cancelled as not as per law. Office Memorandum cannot replace CBDT notification which was placed before Parliament. Kindly hold the notice as issued by JAO as invalid.

3. Ld. Counsel for the assessee referring to ground No.1 of grounds of appeal submitted that the assessment framed pursuant to notice dated 01.04.2022 is null and void for

reason that the AO fail to obtain approval u/s.151 of the Act from the appropriate authority. Ld. Counsel for the assessee referring to copy of notice dated 01.04.2022 issued u/s.148 of the Act, submitted that the AO obtained prior approval of the PCIT, Ghaziabad for reopening the assessment for the A.Y.2018-19. The Ld. Counsel for the assessee submitted that the notice dated 01.04.2022 issued u/s.148 of the Act since beyond the period of three years from the end of the relevant assessment year, the AO needs prior sanction from Principal Chief Commissioner of Income Tax (PCCIT) and not from Principal Commissioner of Income Tax (PCIT). The Ld. Counsel, therefore, submitted that since the notice u/s.148 dated 01.04.2022 was issued without prior sanction from appropriate authority as per the provisions of section 151 of the Act, the assessment framed pursuant to such notice u/s.148 is bad in law. Reliance was placed on the decision of the Hon'ble Delhi High Court in the case of CIT Vs. Gee Kay Finance & Co. Private Limited reported in 401 ITR 425. Reliance was also placed on the decision of the Delhi High Court in the case of Rohit Kumar Vs. ITO (476 ITR 691) and the decision of the coordinate Bench in the case of Mr. Ajay Sadashiv Bhagat Vs. ITO in ITA No.2272/PUN/2024 dated 26.05.2025.

4. On the other hand the Ld. DR supported the orders of the authorities below.

5. Heard rival contentions and perused the orders of the authorities below and the case laws relied upon before us. It is an undisputed fact is that notice u/s.148 and also u/s. 148A were all issued for the A.Y.2018-19 after obtaining approval from PCIT, Ghaziabad. Admittedly in this case notice was issued beyond the period of three years from the end of the relevant assessment year and, therefore, as per the provisions of sub clause (ii) of Section 151 of the Act, AO shall take prior approval from Principal Chief Commissioner of Income (PCCIT) for issuing notice u/s. 148 of the Act. However, in the case of the assessee since the AO obtained approval from Principal Commissioner of Income Tax (PCIT) and issued notice u/s. 148 of the Act and completed the assessment such notices are not with the prior approval of the authorized authority as per the provisions of section 151 (ii) of the Act and, therefore, the notice issued u/s.148 is bad in law and consequently the assessment framed based on such notice is also bad in law and void ab initio, in the light of the decisions relied on by the ld. Counsel for the assessee which squarely applies to the facts of the assessee's case. Thus, the ground NO.1 of grounds of appeal is allowed.

6. Since we have quashed the assessment on legal ground No.1 of grounds of appeal all other grounds need not be adjudicated and they are left open.

7. In the result, the appeal of the assessee is partly allowed.

Order pronounced in the open court on 19.12.2025.

Sd/-
[NAVEEN CHANDRA]
ACCOUNTNANT MEMBER

Dated: 19.12.2025

*NCH, Sr.P.O.**

Copy forwarded to:

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

Sd/-
[C.N. PRASAD]
JUDICIAL MEMBER

Asst. Registrar,
ITAT, New Delhi