

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, KOLKATA

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

**I.T.A. No. 2318/Kol/2025
(Assessment Year 2016-17)**

&

**I.T.A. No. 2319/Kol/2025
(Assessment Year 2017-18)**

Laxmi Gupta,

W/o Deepka Gupta, Munda Hatta
South, SonadahKhasmahal,
Darjeeling - 734301

[PAN: BCEPG4954N].....**Appellant**

vs.

ITO Ward 3(2), Darjeeling,

Bose Road, Near Lal Kuthi,

Darjeeling - 734101..... **Respondent**

Appearances by:

Assessee represented by : Miraj D Shah, AR

Department represented by : Mrinmay Basak, Sr. DR

Date of concluding the hearing : 15.12.2025

Date of pronouncing the order : 19.12.2025

ORDER

The present appeals filed by the assessee arise from orders even dated 03.09.2025, passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereafter "the Ld. CIT(A)] for A.Y. 2016-17 and 2017-18.

2. At the time of hearing, the assessee press Ground No. 4 which is extracted below:

"4. For that the various notices issued and/or the orders passed in the present proceedings are without jurisdiction, barred by limitation, and bad in law, the

entire proceedings are liable to be declared null and void, and the impugned order deserves to be annulled and quashed.”

3. The facts in brief are that the assessee filed its return of income on 25.09.2016 declaring total income of Rs. 2,79,500/-. The case of the assessee was reopened u/s 147 of the Act by issuing notice u/s 148 on 12.07.2021 after obtaining approval of the competent authority. The assessment was reopened on the ground that there is difference between stamp duty value and purchase consideration of Rs. 7,35,960/- which is liable to be added u/s 56(vii)(b) of the Act. In para 3 , the AO mentioned that the case was transferred to regional e-assessment centre under Faceless Assessment Scheme on 11.11.2021 and thereafter, notice u/s 142(1) along with questionnaire was issued to the assessee. Finally, the assessment was framed by making an addition of Rs. 20,10,960/- vide order dated 30.03.2022 passed u/s 143(3) r.w.s. 144/144B of the Act.

4. The Ld. Counsel at the outset, submitted that the provision of section 151A of the Act which deals with faceless assessment of income escaping assessment were brought on statute book on 01.11.2020 were notified by government on 29.03.2022 vide Notification No. 18/2022 on the e-assessment of income escaping assessment scheme-2022. The Ld. AR submitted that the case was transferred to regional e-assessment centre and assessment unit under faceless assessment scheme on 11.11.2021 which is not correct and it is invalid as the provisions of section 151A of the Act were notified on 29.03.2022. Therefore, the assessment framed by National Faceless Assessment Centre, Delhi is invalid and bad in law and may be quashed. The case of the assessee is squarely covered by the decision of MD Mahimud SK Vs ITO, Ward 3(1) ITA No.2230 & 2229/Kol/2024 A.Y. 2015-16 & 2017-18 dated 04.07.2025. 5. Therefore, the above decision of the coordinate Bench held that the assessment framed by the National Faceless Assessment Centre is without jurisdiction and is invalid. Accordingly, Ground No. 4 is allowed.

ITA No. 2319/Kol/2025

5. Since the facts and issues involved in this appeal is identical, except difference in figures or calculations, therefore, our findings/directions given above in ITA No. 2318/Kol/2025 will mutatis mutandis apply to ITA No.2319/Kol/2025 as well. The appeal of the assessee is allowed.

6. In result, appeals of the assessee are allowed.

Order pronounced on 19.12.2025

Sd/-
(Rajesh Kumar)
Accountant Member

Dated: 19.12.2025
AK, Sr. P.S.

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches