

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
And  
MS. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No.6287/M/2025**  
Assessment Year: 2016-17

<b>Smt. Pramila Prakash Jain,</b> Ground Floor, 136, Vithalwadi Kalbadevi Road, Kalbadevi, Mumbai - 400002 PAN - AAFPJ 0425 R	Vs.	<b>The Income Tax Officer,</b> <b>Ward 23 (2)(6),</b> Room No. 303, 3 <sup>rd</sup> Floor, Earnest House, Nariman Point, Mumbai - 400021
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Harsh Kapadia & Nitin Khinchi  
Revenue by : Shri Virabhadra S. Mahajan, SR. D.R.

Date of Hearing : 03.12.2025  
Date of Pronouncement : 03.12.2025

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 08.09.2025, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2016-17.

**2.** In the instant case, the AY involved is 2016-17 and admittedly, the case was reopened after three years from the end of relevant assessment year, while issuing a notice u/s 148 of the Act and / or passing the order under Section 148 (a) (d) of the Act on **29.07.2022**, in view of the directions issued by the Hon'ble Apex Court in the case of Union of India and Ors. Vs. Ashish Agarawal (Civil Appeal No. 3005/2022 dated 04.05.2022.

3. Admittedly the sanction for issuing the notice u/s 148 of the Act, was taken from the **Ld. PCIT - 19**, Mumbai but not from **Ld. PCCIT**, as mandated under Section 151 of the Act and the AO thus violated the relevant provision Section 151 of the Act, which would entail quashing of the notices/orders issued under Section 148 of the Act, as well as assessment order passed in pursuance to such notices/orders.

4. Thus, the notice order dated 29.07.2022 under Section 148 (a) (d) of the Act, along with assessment order dated 19.05.2023 under Section 147 read with Section 144 (b) of the Act, passed in pursuance to the aforesaid notice/order dated **29.07.2022**, is quashed.

5. In the result, the assessee's appeal is allowed.

**Order pronounced in the open court on 03.12.2025.**

Sd/-  
**(RENU JAUHRI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(NARENDER KUMAR CHOUDHRY)**  
**JUDICIAL MEMBER**

\* Tarun Kushwaha  
Sr. Private Secretary.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.