

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 49/Ran/2025

(Assessment Year-2018-19)

Prawin Kumar, 3/B Rai Enclave, Harihar Singh Road, Ranchi-834008 (Jharkhand) PAN No. AJAPK 4541 M	Vs.	I.T.O., Ward-2(1), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, A.R.
Department represented by	Shri R.C. Marndi, Sr.DR
Date of hearing	06/01/2026
Date of pronouncement	06/01/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10240029 dated 09/01/2025 for the A.Y. 2018-19.
2. Shri Devesh Poddar, Id. A.R. is represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr.DR represented on behalf of the revenue.
3. The Id. Authorised Representative submitted that the notice issued under Section 148A(b) of the Income Tax Act, 1961 (in short, the Act) is on 22/03/2022 and the time given for compliance is 28/03/2022 which is less than the requisite seven days. It was a submission that under identical circumstances, following the decision of the Hon'ble Jurisdictional High Court in the case of Satish Kumar in WP(T) No. 2640/2023 dated 28/08/2023, the Coordinate Bench of this Tribunal has in the case of Mantosh Kumar in ITA

No. 80/Ran/2024 dated 18/08/2025 has quashed the notices issued under Section 148 of the Act. It was a prayer that this reopening is also liable to be quashed.

4. In reply, the Id. Sr. DR has vehemently supported the orders of the Assessing Officer and the Id. CIT(A).
5. We have considered the rival submissions. As it is noticed that the issue of the notice under Section 148A(b) of the Act is now squarely covered by the decision of the Hon'ble Jurisdictional High Court in the case of Satish Kumar and the same has also been followed by the Coordinate Bench of this Tribunal in the case of Mantosh Kumar referred to supra. Respectfully following the decision of the Hon'ble Jurisdictional High Court in the case of Satish Kumar, as the time provided in the notice issued under Section 148A(b) of the Act is less than the seven days prescribed by the statute, the notice issued is held to be bad in law and consequently stands quashed. As the notice issued under Section 148A(b) of the Act stands quashed, the consequential assessment order also stands quashed.
6. In the result, this appeal of the assessee is allowed.

Order announced in open court on 06/01/2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated:06/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue

3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi