

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

ITA Nos. 462 & 517/Ahd/2025
(Assessment Years: 2014-15 & 2015-16)

Infinity International, H-611, Titanium City Centre, 100 Ft. Anandnagar Road, Satellite, Ahmedabad-380015 [PAN: AAEFI 2610 J]	Vs.	NFAC, Delhi Present Jurisdiction ITO, Ward 3(3)(1), Ahmedabad
(Appellant)	..	(Respondent)
Appellant by:	Shri S.N. Soparkar, Sr. Advocate,	
Respondent by:	Shri Alpesh Parmar, CIT-DR	
Date of Hearing	07.01.2026	
Date of Pronouncement	07.01.2026	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

These two appeals have been filed by the assessee against separate orders passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as "the Ld. CIT(A)"), dated 23.12.2024 and 10.01.2025, passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), for the Assessment Years (AYs) 2014-15 and 2015-16, respectively.

2. Since the issues involved in both the appeals are identical and arise from similar facts, both the appeals were heard together and are being disposed of by this consolidated order for the sake of convenience.

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

*"1. In law and in the facts and circumstances of appellants case, the Ld. CIT(A) erred in upholding validity of assessment order passed u/s 143(3) r.w.s. 147 of the Act by the Ld. Assessing Officer which **is void and** deserves to be quashed."*

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4. For AYs 2014-15 and 2015-16, the issue before us is to adjudicate as to **“whether the notice issued u/s 148 of the Act can be held to be valid or not, in the absence of signature of the issuing authority either digitally or manually”**.

5. The Ld. Senior Advocate, appearing for the assessee, filed before us the notices at page nos. 1 and 364 of the paper-book, evidencing the notices issued u/s 148 of the Act for AYs 2014-16 and 2015-16 are not signed by the issuing authority either digitally or manually .

For the sake of ready reference, both the notices are reproduced below:-

AY 2014-15

1



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 3(3)(1) AHMEDABAD/

To, INFINITY INTERNATIONAL A-507 INFINITY OPP SAFAL PROFITIARE , CORPORATE ROAD PRAHLADNAGAR AHMEDABAD 380015 , Gujarat India			
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PAN: AAEF12610J	AY: 2014-15	Dated: 31/03/2021	DIN & Notice No : ITBA/AST/S/148/2020-21/1032027517(1)
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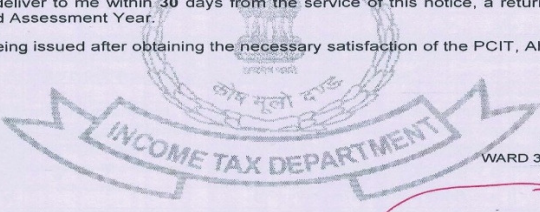
Notice Under Section 148 Of The Income Tax Act, 1961

Sir/ Madam/ M/s,

Whereas I have reasons to believe that your Income chargeable to Tax for the Assessment Year 2014-15 has escaped Assessment within the meaning of section 147 of the Income Tax Act, 1961.

I, therefore, propose to assess/ re-assess the income/ loss for the said Assessment Year and I hereby require you to deliver to me within 30 days from the service of this notice, a return in the prescribed form for the said Assessment Year.

This notice is being issued after obtaining the necessary satisfaction of the PCIT, Ahmedabad-3




DEVENDRA KUMAR
WARD 3(3)(1) AHMEDABAD/

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Note: If digitally signed, the date of digital signature may be taken as date of document.
PRATYAKSHKAR BHAWAN, AHMEDABAD, B/H STOCK EXCHANGE, NR PANJARA POLE X ROAD, AMBAWADI,
AHMEDABAD, Gujarat, 380014
Email: AHMEDABAD.ITO3.3.1@INCOMETAX.GOV.IN
* DIN-Documents identification No.

AY 2015-16

364



INCOME TAX DEPARTMENT

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 3(3)(1) AHMEDABAD/

To, INFINITY INTERNATIONAL A-507 INFINITY OPP SAFAL PROFITIARE , CORPORATE ROAD PRAHLADNAGAR AHMEDABAD 380015 , Gujarat India	
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PAN: AAEF12610J	AY: 2015-16	Dated: 31/03/2021	DIN & Notice No : ITBA/AST/S/148/2020-21/1032029713(1)
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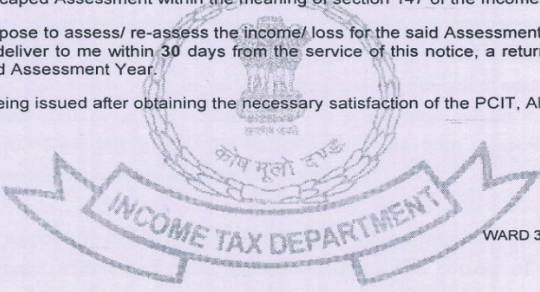
Notice Under Section 148 Of The Income Tax Act, 1961

Sir/ Madam/ M/s,

Whereas I have reasons to believe that your Income chargeable to Tax for the Assessment Year 2015-16 has escaped Assessment within the meaning of section 147 of the Income Tax Act, 1961.

I, therefore, propose to assess/ re-assess the income/ loss for the said Assessment Year and I hereby require you to deliver to me within 30 days from the service of this notice, a return in the prescribed form for the said Assessment Year.

This notice is being issued after obtaining the necessary satisfaction of the PCIT, Ahmedabad-3



DEVENDRA KUMAR
WARD 3(3)(1) AHMEDABAD/

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Note: If digitally signed, the date of digital signature may be taken as date of document.
PRATYAKSHKAR BHAWAN, AHMEDABAD, B/H STOCK EXCHANGE, NR PANJARA POLE X ROAD, AMBAWADI,
AHMEDABAD, Gujarat, 380014
Email: AHMEDABAD.ITO3.3.1@INCOMETAX.GOV.IN,
* DIN-Documents identification No.

6. In this context, a report has been called for from the Department. The Revenue submitted before us an email communication dated 29.12.2025, wherein it was stated that notices u/s 148 for AYs 2014-15 and 2015-16 were issued through ITBA system on 31.03.2021 and **pointed out that, as per system records, the said notices do not bear visible digital signatures.**

7. For the sake of succinctness, the reply of the Revenue is reproduced as under:-



----- Original Message -----
From: "ahmedabad.cit.dr.itat1" <ahmedabad.cit.dr.itat1@incometax.gov.in>
Date: Dec 12, 2025 5:49:41 PM
Subject: Appeal hearing before Hon'ble ITAT in the case of Infinity International, PAN: AAEFI2610J, ITA No. 462/Ahd/2025, for A.Y.2014-15, ITA No. 517/Ahd/2025 for A.Y. 2015-16 & ITA No. 518/Ahd/2025 for A.Y. 2016-17 - Request for furnishing details / relevant documents - Reg.
To: ahmedabad.ito3.3.1 <ahmedabad.ito3.3.1@incometax.gov.in>

In the case of Infinity International, PAN: AAEFI2610J, appeal proceedings before Hon'ble ITAT in ITA No. 462/Ahd/2025, for A.Y.2014-15, ITA No. 517/Ahd/2025 for A.Y. 2015-16 & ITA No. 518/Ahd/2025 for A.Y. 2016-17 (all 3 appeals filed by assessee), are under progress. In connection with the proceedings, the Hon'ble Bench during the hearing on 10.12.2025 upon hearing the arguments raised by the Counsel of the assessee has directed to clarify with documentary evidence below mentioned facts from the assessment record:

1. Please clarify whether or not, the notices issued u/s.148 of the Act on 31.03.2021 for A.Y.2014-15 & A.Y.2015-16, contained digital signature or not. Assessee has produced paper book in which vide page No.1 and 364 respectively are notices u/s.148 for both the year under consideration. The Ld. Counsel had pointed out the defects that these notices were not digitally signed. It is, therefore, requested to provide the clarification that these notices contain digital signature or not. If no, the reasons thereof. From the view log submitted by the Ld. Counsel, the date of notice issued is shown on 16.04.2021. Please clarify the following two aspects in respect of the same:
 - (i) Notices contain digital signature of the A.O. or not?
 - (ii) Whether notices issued were on 31.03.2021 or 16.04.2021?

2. I am directed to request you to furnish the above clarification with supporting documents, if any, to this office within a week, as the next date of hearing in this case is fixed on 07.01.2026.

ITO toCIT(DR), ITAT-1,
Bench-A, Ahmedabad

Subject: Fwd: Appeal hearing before Hon'ble ITAT in the case of Infinity International, PAN: AAEFI2610J, ITA No. 462/Ahd/2025, for A.Y.2014-15, ITA No. 517/Ahd/2025 for A.Y. 2015-16 & ITA No. 518/Ahd/2025 for A.Y. 2016-17 - Request for furnishing details / relevant documents - Reg.
To: "ahmedabad.cit.dr.itat1" <ahmedabad.cit.dr.itat1@incometax.gov.in>
Cc: "ahmedabad.addlci3.1" <ahmedabad.addlci3.1@incometax.gov.in>

Date: 12/29/25 01:32 PM
From: "ahmedabad.ito3.3.1" <ahmedabad.ito3.3.1@incometax.gov.in>

AAEFI2610J_Notice us 148 infinity 2014-15.pdf (88KB) AAEFI2610J_Notice us 148_infinity 2015-16.pdf (88KB)
DocScanner 12 Dec 2025 14-29.pdf (2.5MB)

Sub: Infinity International – A.Ys. 2014-15 & A.Y.2015-16 PAN: AAEFI2610J

Mail received dated 26.12.2025

Kindly refer to the above

In compliance with the directions of the Hon'ble Bench dated 10.12.2025, it is clarified as under:

1. Notices u/s 148 for A.Ys. 2014-15 and A.Y. 2015-16 were issued through ITBA system on 31.03.2021.
2. As per system records, the said notices do not bear visible digital signatures.
3. The date 16.04.2021 appearing on CPC portal while downloading the notices reflects same notice dated 31.03.2021 and not the date of issuance.
4. Copy of notice u/s.148 dated 31.03.2021 for A.Y.2014-15 and A.Y.2015-16 are attached herewith.

Yours faithfully,

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8. On this issue, we are guided by the judgement of the Hon'ble High Court of Karnataka in the case of Kangadan Majeed Vs. ITO, WP No. 27081 of 2023, order dated 29.10.2025. The relevant portion of the judgment of the Hon'ble High Court is reproduced below:-

"7. The rival submissions are considered and this Court must opine that with the authorities being unable to dispute that the notice under Section 148A(b) of the IT Act is not either digitally or manually signed and with the proposition enunciated by the High Court of Bombay in the aforesaid decision being applicable on all fours to this case, the petition must be disposed of on the ground that the first respondent could not have continued the proceedings based on 148A(b) 17.03.2022. However, the authorities must be reserved with liberty, subject to all just exceptions in law, to initiate further proceedings. Hence, the following

ORDER

The petition is allowed and the impugned notice dated 17.03.2022 issued by the first respondent under Section 148A(b) of the Income Tax Act, 1961 [Annexure-A], the subsequent adjudication order dated 30.03.2022 under Section 148A(d) [Annexure-A1] of the IT Act, the notice dated 31.03.2022 under Section 148 of the IT Act [Annexure-A2], the assessment order dated 24.02.2023 under Section 147 read with Section 144 of the IT Act [Annexure-A3] and the consequential penalty orders and demand notices dated 24.08.2023 and 07.07.2023 [Annexures-A4, A5 and A6] are quashed."

4. Under these circumstances, the present petition also deserves to be disposed of in terms of the aforesaid judgment of the Co-ordinate Bench of this Court.

5. In the result, I pass the following:

ORDER

(i) The petition is allowed.

(ii) The impugned orders/notices at Annexure-A1, A2, A3, A4, A5,, A6, A7, A8, A9, B1, B2 and B3 dated 21.03.2023, 21.03.2023, 21.03.2023, 21.09.2023, 21.09.2023, 21.09.2023, 25.09.2023, 25.09.2023, 25.09.2023, 14.03.2022, 26.03.2022 and 27.03.2022, respectively are hereby quashed."

9. We are also guided by the judgement of the Hon'ble Bombay High Court in the case of Prakash Krishnavtar Bhardwaj Vs. ITO, 451 ITR 27. The operative portion of the said judgement reads as under:-

“...

18. *Sky Light Hospitality (supra)* cited by the respondents was also not a case where the notice issued to the assessee was unsigned. That was a case where the notice u/s.148 was issued with a signature, but the address of the assessee was only partly correct. It was in that context that the Delhi High Court has held that the provisions of section 292B of the Act, where there was a mistake, defect or an omission in the complete address on which the notice was issued to the assessee, would cure such defect, and an objection to the validity of the notice could not be raised. In that fact of the matter, the judgment in *Sky Light Hospitality (supra)* would not be applicable to the facts of the present case, which is one where the signature of the Assessing Officer was not affixed on the notice.

19. Applying the ratio of the judgment of the Calcutta High Court in B.K. Gooyee and Aparna Agency (P.) Ltd. (supra) to the facts of the present case, the signature of the Assessing Officer admittedly not having been affixed on the notice issued u/s.148 of the Act, the notice itself would be invalid and consequently, the Assessing Officer could not assume jurisdiction to proceed in the matter in terms of section 148 of the Act. The Madhya Pradesh High Court in Umashankar Mishra (supra) has dealt with a similar fact situation where the first substantial question of law dealt with in that case had considered the effect of whether an unsigned notice can be considered as an irregularity or clerical mistake. The Madhya Pradesh High Court after making reference to the conclusions drawn in B.K. Gooyee (supra) by the Calcutta High Court, has taken the view, that a notice without a signature affixed on it is an invalid notice and is effectively no notice in the eyes of law.

20. The Madhya Pradesh High Court in Umashankar (supra) has further dealt with the second substantial question of law as to whether the Tribunal was right in holding that the absence of a signature on the notice constitutes a mistake or omission within the meaning of section 292B of the Act and while addressing itself to that question, has concluded that in the absence of a signature on the notice, the same would not constitute a mistake or omission and would not be curable under the provisions of section 292B of the Act.

21. We are, therefore, of the considered opinion that in the present case, the notice u/s.148 dated 02.04.2022 having no signature affixed on it, digitally or manually, the same is invalid and would not vest the Assessing Officer with any further jurisdiction to proceed to reassess the income of the petitioner. Consequently, the notice dated 02.04.2022 u/s.148 of the Act issued to the petitioner being invalid and sought to be issued after three years from the end of the relevant assessment year 2015-16 with which we are concerned in this petition, any steps taken by the respondents in furtherance of notice dated 21.03.2022 issued under clause (b) of section 148A of the Act and order dated 02.04.2022 issued under clause (d) of section 148A of the Act, would be without jurisdiction, and therefore, arbitrary and contrary to Article 14 of the Constitution of India. Consequently, we quash and set aside the notice dated 02.04.2022 issued by the respondents u/s.148 of the Act, order dated 02.04.2022 under clause (b) of section 148A of the Act and notice dated 21.03.2022 issued under clause (b) of section 148A of the Act.”

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10. Keeping in view the ratio laid down by the Hon'ble High Courts and since the factum that the notices issued were not digitally signed is not in dispute as acknowledged by the Revenue, the notices issued u/s 148 of the Act would not vest the Assessing Officer with any further jurisdiction to proceed to reassess the assessments. Hence, the Assessments Orders passed for AYs 2014-15 & 2015-16 are hereby treated as *void ab initio*.

11. In the result, both the appeals filed by the assessee are allowed.

**The order is dictated and pronounced in the open Court today on
07.01.2026**

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Ahmedabad; Dated 07.01.2026

**btk*

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / **ITAT, Ahmedabad**