

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, DELHI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 4475/Del/2025  
(Assessment Year: 2017-18)**

Sarabjit Singh Bedi C-706, New Friends Colony, New Delhi New Delhi – 110065	Vs.	DCIT, Central Circle-20 Jhandewalan Extension Delhi, New Delhi – 110055
स्थायीलेखासं. / जीआइआरसं. / PAN / GIR No: ABJPB3799H		
Appellant	..	Respondent

Appellant by :	Sh. Salil Agarwal, Sr.Adv. Sh. Madhur Agarwal, Adv. Sh. Shailesh Gupta, CA
Respondent by :	Sh. Jitender Singh, CIT, DR

Date of Hearing	03.11.2025
Date of Pronouncement	09.01.2026

O R D E R

**PER ANUBHAV SHARMA, JM:**

This appeal is preferred by the assessee against the order dated 28.05.2025 of the Commissioner of Income-tax (Appeals)-27, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’) in Appeals No: Delhi CIT(A)-27//11175/2016-17 arising out of the

appeal before it against the order dated 25.08.2023 passed u/s 147 r.w.s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the ACIT, Central Circle-20, Delhi (hereinafter referred to as the Ld. AO) for AY: 2017-18.

2. Heard and perused the records. Ld. Sr. Counsel submitted that in regards to additional legal ground no. 1 and 2, that the impugned proceedings have been initiated as a result of issuance of notice under section 148 of the Act dated 31.03.2023, which is admittedly has been issued beyond a period of three assessment years from the relevant assessment year i.e. AY 2017-18. As such, the proceedings can only be initiated beyond a period of 3 assessment years upto 10 assessment years if the alleged income escaping assessment exceeds a sum of Rs. 50, 00, 000/-, whereas, the allegation in the instant notice is only of a sum of Rs. 35, 00, 000/-. In view of the above, it is submitted that the instant proceedings are bad in law and void - ab - initio, as the notice under section 148 of the Act has been issued in violation of provisions of section 149 of the Act. Reliance is placed on the following case laws on the aforesaid proposition:

- (i) L-1 Identity Solutions Operating Company (P) Ltd. vs ACIT (Delhi HC) reported in 174 taxmann.com 969
- (ii) Mohd. Athar Anjumvs ACIT (Delhi HC) reported in 174 taxmann.com 337

3. Ld. DR however defended the issue by submitting that the provision does not call for limit to be seen for each year but the cumulative impact has to be seen.

4. At the outset, we observe that the additional ground goes to the root of questioning the assumption of jurisdiction and is legal ground which can be decided on admitted facts. Thus admitted for adjudication.

5. We have taken into consideration rival contention and perused record at page 56 of the paper book copy of notice u/s 148 of the Act has been provided and at page 58 copy of proforma for approval by the specified authority is provided in the same shows that in column No. 7 requiring Assessing Officer to disclose column of income which is escaped assessment the Assessing Officer mentions Rs.35,00,000/- and in column No. 9 it is specifically mention that the reopening is as per Section 149(1) (b) of the Act for a period of more than 3 years but not more than 10 years and u/s 149(1A) of the Act. In column 18 it is specifically mentioned that the conditions laid down in Section 149(1)(b)

and 149(1A) of the Act for AY: 2017-18 are fulfilled. At the time of seeking approval itself Assessing Officer has not invoked the logic relied by Ld. DR that cumulative impact for all the years to be reopened has to be seen. Admittedly, the allegation in the said notice is only of an escapement of income to the extent of Rs.35,00,000/- which certainly falls below the threshold of Rs.50,00,000/- and the assumption of jurisdiction for reopening is vitiated. Accordingly, the additional ground is sustained and the impugned assessment order is quashed. The appeal of the assessee allowed.

Order pronounced in the open court on 09.01.2026

Sd/-  
(S. Rifaur Rahman)  
ACCOUNTANT MEMBER

Sd/-  
(Anubhav Sharma)  
JUDICIAL MEMBER

Dated 09.01.2026

Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI