

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA No.4886/Del/2024 with C.O. No.93/Del/2025  
Assessment Year: 2015-16

ACIT, Circle-61(1), Delhi	<b>Vs.</b>	Sh. Mukesh Kumar Mohta, 565, Sector-7/B, Faridabad, Haryana, Faridabad
<b>PAN: AHMPM0951B</b>		
<b>(Appellant)</b>		<b>(Respondent/cross-objector)</b>

Assessee by	Sh. Amit Goel, CA Sh. Pranav Yadav, Adv.
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	08.01.2026
Date of pronouncement	16.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This Revenue's appeal ITA No.4886/Del/2024 along with the assessee's cross objection C.O. No. 93/Del/2025 for assessment year 2015-16, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1067097678(1), dated 29.07.2024

involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case files perused.

2. Delay(s) of 24 days in filing of the Revenue's instant appeal and that of 73 days in filing the assessee's cross objections are condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. We advert to the assessee's first and foremost legal ground in his cross-objection C.O. No.93/Del/2025 challenging the validity of the impugned reassessment framed on 29.12.2017 itself for want of a valid section 143(2) notice. This is for the precise reason that it was the ITO, Ward-63, New Delhi who had issued the same on 26.07.2016 whereas the assessment in question came to be framed by learned ACIT, Circle-63(1), New Delhi.

4. Faced with this situation, the Revenue could hardly explain the learned ITO's jurisdiction to issue section 143(2) notice as the assessee's returned income herein was Rs.58,73,920/-. There is further no denial to the fact that no transfer of jurisdiction from "ITO" to learned "ACIT" has been placed up before us so as to conclude that the latter authority herein was empowered to frame

the impugned assessment. We are accordingly of the considered view that on both these counts the impugned assessment is a *non-est* one in the eyes of law. Quashed accordingly.

All other remaining pleadings between the parties stand rendered academic.

5. This Revenue's appeal ITA No.4886/Del/2024 is dismissed and assessee's cross appeal C.O. No.93/Del/2025 is allowed. A copy of this common order be placed in the respective case files.

***Order pronounced in the open court on 16<sup>th</sup> January, 2026***

***Sd/-***  
**(S. RIFAUH RAHMAN)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 16<sup>th</sup> January, 2026.

*RK/-*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi