

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

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE-PRESIDENT  
&  
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 6289/DEL/2025; Assessment Year: 2018-19

<b>Ms. Reshma Harbakhsh Singh</b> <b>[through Legal Heir</b> <b>Shri Vikaramaditya Singh]</b>  Pranshu Goel, CA, 5A/3A, Ansari Road, Darya Ganj New Delhi- 110002	Vs	<b>DCIT, Central Circle 28(1)</b> New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ANIPS4767P		

**Assessee by :** Shri Pranshu Goel, CA  
Shri Aditya Gupta, Advocate

**Department/Revenue by :** Shri Ajay Kumar Arora, Sr. DR

Date of Hearing: 13.01.2026	Date of Pronouncement: 13.01.2026
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**ORDER**

**PER RENU JAUHRI :**

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)/ National Faceless Appeal Centre, New Delhi [for short, Ld. CIT (A)/NFAC], u/s 250 of the Income Tax Act (for short, the "Act"), order dated 31.08.2025 in the Appeal No. NFAC/2017-18/10373834.

2. The assessee has raised following grounds of Appeal:

- “ 1. That on the facts and circumstances of the case, assessment order passed under Section 147 read with Section 144 of the Act as sustained by the Ld. CIT(A) is bad in law, illegal and void ab initio;
2. That on the facts and circumstances of the case and in law, no speaking order was passed under section 148A(d) of the Act and thus the order and any consequential proceedings are bad in law, illegal, void ab initio;
3. That on the facts and circumstances of the case and in law, the notice issued under Section 148 of the Act is bad in law, illegal, without jurisdiction, void ab initio, time barred and liable to be quashed;
4. That on the facts and circumstances of the case and in law, the approval granted in terms of the provisions of Section 151 of the Act is bad in law, illegal and void ab initio;
5. That on the facts and circumstances of the case and in law, the notice issued under Section 148A(b) of the Act the Act is bad in law, illegal, void ab initio.
6. That on the facts and circumstances of the case and in law, the Ld. AO grossly erred in making addition amounting to Rs. 1,80,00,000/-.
7. That on the facts and circumstances of the case and in law, the Ld. AO grossly erred in making addition amounting to Rs. 1,40,049/-.
8. That in the facts and circumstances of the case and in law, the order passed by the Ld. CIT(A) and by the Ld. AO is against the principles of natural justice, equity, judicial discipline and fair play;
9. That the penalty proceedings initiated under Section 271(1)(C) of the Act is incorrect, illegal and bad in law; ”

3. Although the assessee 's legal heir has raised several grounds, we first take up the legal ground at S. No. 4 wherein the approval granted u/s 151 has been challenged.

4. Brief facts of the case are that the assessee had not filed her return for A.Y. 2018-19. Based on information available with the department regarding sale of immovable property, available with department, a notice by her u/s 148 was issued on 04.04.2022 after taking prior approval of the PCIT, Delhi-10 and assessment was completed on 19.02.2024 u/s 147 r.w.s 144 r.w.s 144B at an income of Rs. 1,81,40,049/- of the Act. The appeal of the assessee was dismissed by Ld. CIT(A) vide order dated 31.08.2025.

4.1 Before us, Ld. AR has pointed out that after 31.03.2021, the amended provisions of section 151 became applicable and the sanction for issue of notice u/s 148 was required to be taken from the PCCIT/CCIT and not the PCIT. He further pointed out that the issue is covered by various judicial pronouncements in the light of the decision of the Hon'ble Apex Court in the case of ***UOI & Ors. Vs Rajeev Bansal [2024] 469 ITR 46 (SC)***.

5. We have heard the rival submissions and perused the material on record. Admittedly, the sanction for issue of notice was obtained from the PCIT, Delhi-10 on 04.04.2022 whereas u/s 151(ii), the specified authority was PCCIT/CCIT as more than 3 years had elapsed from the end of the relevant assessment year i.e., 2018-19.

5.1 We further note that this issue has been dealt by the Hon'ble Apex Court in the case of ***Rajeev Bansal (supra)*** and the relevant portion is reproduced as below:

“ **iii. Sanction of the specified authority**

73. *Section 151 imposes a check upon the power of the Revenue to reopen assessments. The provision imposes a responsibility on the Revenue to ensure that it obtains the sanction of the specified authority before issuing a notice under Section 148. The purpose behind this procedural check is to save the assesses from harassment resulting from the mechanical reopening of assessments. 128 A table representing the prescription under the old and new regime is set out below:*

<b>Regime</b>	<b>Time Limit</b>	<b>Specified authority</b>
Section 151(2) of the old regime	Before expiry of four years from the end of the relevant assessment year	Joint Commissioner
Section 151(1) of the old regime	After expiry of four years from the end of the relevant assessment year	Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner
Section 151(j) of the new regime	Three years or less than three years from the end of the relevant assessment year	Principal Commissioner or Principal Director or Commissioner or Director
Section 151(ii) of the new regime	More than three years have elapsed from the end of the relevant assessment year	Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General

74. *The above table indicates that the specified authority is directly co-related to the time when the notice is issued. This plays out as follows under the old regime:*

*(i) If income escaping assessment was less than Rupees one lakh: (a) a reassessment notice could be issued under Section 148 within four years after obtaining the approval of the Joint Commissioner, and (b) no notice could be issued after the expiry of four years; and*

*(ii) If income escaping was more than Rupees one lakh: (a) a reassessment notice could be issued within four years after obtaining the approval of the Joint Commissioner; and (b) after four years but within six years after obtaining the approval of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.*

75. *After 1 April 2021, the new regime has specified different authorities for granting sanctions under Section 151. The new regime is beneficial to the assessee because it specifies a higher level of authority for the grant of sanctions in comparison to the old regime. Therefore, in terms of Ashish Agarwal (supra), after 1 April 2021, the prior approval must be obtained from the appropriate authorities specified under Section 151 of the new regime. The effect of Section 151 of the new regime is thus:*

*(i) If income escaping assessment is less than Rupees fifty lakhs: (a) a reassessment notice could be issued within three years after obtaining the prior approval of the Principal Commissioner, or Principal Director or Commissioner or Director; and (b) no notice could be issued after the expiry of.*

*(ii) If income escaping assessment is more than Rupees fifty lakhs: (a) a reassessment notice could be issued within three years after obtaining the prior approval of the Principal Commissioner, or Principal Director or Commissioner or Director, and (b) after three years after obtaining the prior approval of the Principal Chief Commissioner or Principal Director*

*General or Chief Commissioner or Director  
General.*

76. *Grant of sanction by the appropriate authority is a precondition for the assessing officer to assume Jurisdiction under Section 148 to issue a reassessment notice Section 151 of the new regime does not prescribe a time limit within which a specified authority has to grant sanction. Rather, it links up the time limits with the jurisdiction of the authority to grant sanction. Section 151(ii) of the new regime prescribes a higher level of authority if more than three years have elapsed from the end of the relevant assessment year. Thus, non-compliance by the assessing officer with the strict time limits prescribed under Section 151 affects their jurisdiction to issue a notice under Section 148.*

77. *Parliament enacted TOLA to ensure that the interests of the Revenue are not defeated because the assessing officer could not comply with the preconditions due to the difficulties that arose during the COVID-19 pandemic Section 3(1) of TOLA relaxes the time limit for compliance with actions that fall for completion from 20 March 2020 to 31 March 2021. TOLA will accordingly extend the time limit for the grant of sanction by the authority specified under Section 151. The test to determine whether TOLA will apply to Section 151 of the new regime is this if the time limit of three years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(1) has an extended time till 30 June 2021 to grant approval. In the case of Section 151 of the old regime, the test is if the time limit of four years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(2) has time till 31 March 2021 to grant approval. The time limit for Section 151 of the old regime expires on 31 March 2021 because the new regime comes into effect on 1 April 2021.*

78. *For example, the three year time limit for assessment year 2017-2018 falls for completion on 31 March 2021. It falls during the time period of 20 March 2020 and 31 March 2021, contemplated under Section 3(1) of TOLA. Resultantly, the*

*authority specified under Section 151(i) of the new regime can grant sanction till 30 June 2021. ”*

5.2 Respectfully following the decision of the Hon’ble Apex Court, we hold that the notice u/s 148 was invalid as sanction of the specified authority was not taken and hence, the same is hereby quashed. As the proceedings have been quashed, rest of the grounds are rendered infructuous and, therefore, not being adjudicated upon.

6. In the result, appeal of the assessee is allowed.

Order pronounced in the Open Court on 13-01-2026.

**Sd/-**  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

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

Dated: 20.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi