

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 179/DDN/2025 : Asstt. Year: 2012-13

Jeevan Kaur, MIG 348, Avasvikas Colony, Rudrapur, Uttarakhand-263153 (APPELLANT)	Vs	Income Tax Officer, Rudrapur, U. S. Nagar, Rudrapur, Uttarakhand (RESPONDENT)
PAN No. BPUPK1462C		

Assessee by : Sh. Prashant Kacker, CA
Revenue by : Sh. A. S. Rana, Sr. DR

Date of Hearing: 15.01.2026	Date of Pronouncement: 15.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2012-13, arises against the Addl./JCIT(A), Panaji's DIN & order No. ITBA/APL/S/250/2025-26/1079082400(1) dated 30.07.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. It emerges at the outset that the assessee proposes her first and foremost substantive grievance/ground challenging validity of the impugned reopening itself for want of a valid section 148 notice issued by the competent authority. There does not appear to be much a dispute that this assessee/appellant is a resident of UK and assessed in UK only. And that it was the

ITO, Ward-49(4), Delhi who had issued section 148 notice dated 31.03.2019 to her after having recorded his reason to believe that the corresponding taxable income liable to be assessed had escaped assessment. And that the ITO, Ward-2(1)(4) thereafter framed his assessment on 07.12.2019 in the assessee's case.

4. The above being the clinching factual position, the Revenue could not pinpoint any material in the case records indicating the ITO, Ward-49(4), Delhi as having assumed a valid jurisdiction to initiate the impugned reopening in the assessee's case. We thus conclude in this factual backdrop and in light of *Shirishbhai Hargovandas Sanjanwala Vs. ACIT (2017) 396 ITR 167 (Guj.)* to conclude that the impugned reopening initiated in the assessee's case is a non-est one in the eyes of law. Quashed accordingly.

5. All other remaining issue between the parties stands rendered academic.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 15/01/2026.

Sd/-

(Manish Agarwal)
Accountant Member
Dated: 15/01/2026

Subodh Kumar, Sr. PS

Sd/-

(Satbeer Singh Godara)
Judicial Member