

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 20/SRT/2026
(Assessment Year: 2016-17)

Jiteshkumar Madhavbhai Jagani, C-606, The Laurels, Opp. Capital Green, Bharthana, Vesu, Surat-395007 [PAN : ADVPJ 2044 H]	Vs.	Deputy Commissioner of Income-tax, Circle-2(1)(1), Surat
(Appellant)	..	(Respondent)
Appellant by :	Shri Rasesh Shah, AR	
Respondent by:	Shri Ajay E Uke, Sr DR	
Date of Hearing	19.01.2026	
Date of Pronouncement	19.01.2026	

ORDER

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

This appeal has been filed by the assessee against the order dated 20.11.2025 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('Ld. CIT (A)' in short), under Section 250 of the Income-tax Act, 1961 ('the Act' in short) for Assessment Year 2016-17.

2. At the outset itself, the AR for the assessee challenged the jurisdiction assumed by the Assessing Officer by issuing notice u/s 148 of the Act. It was submitted that the alleged escapement of income was less than Rs.50 lakhs, and therefore the notice issued u/s 148 was invalid and *void ab initio* in view of the provisions of section 149 of the Act. The Ld. DR could not controvert the submissions made by the Ld.AR.

3. We have heard the rival contentions and perused the material available on record. We find that the notice u/s 148 of the Act was issued beyond three years

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from the end of the relevant assessment year and, therefore, as per section 149(1)(b) of the Act, reopening could be done only if the Assessing Officer possessed material evidence showing escapement of income represented in the form of asset amounting to Rs.50 lakhs or more. Since the escapement in the present case admittedly did not exceed Rs.50 lakhs, the assumption of jurisdiction itself was bad in law.

4. In view of the above undisputed facts, the jurisdictional condition prescribed under section 149(1)(b) of the Act is not satisfied. Consequently, the notice issued under section 148 and all proceedings emanating therefrom are without authority of law and liable to be quashed.

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

Heard, dictated and pronounced in the open Court today on 19.01.2026

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Surat; Dated 19/01/2026

btk

Sd/-

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

आदेश की प्रतिलिपि अग्रेषित/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 ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण
ITAT, Surat