

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

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

ITA No.758/Srt/2025  
(Assessment Year: 2016-17)

K Vipul & Co., Flat No.1001, 10 <sup>th</sup> Floor Anand Villa, Deepa Complex Adajan, Surat-395009.  [PAN : AANFK4801A]	Vs.	Income Tax Officer, Ward-1(2)(6), Surat.
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Sapnesh Sheth, AR
<b>Respondent by:</b>	Shri Ajay Uke, Sr. DR
<b>Date of Hearing</b>	19.01.2026
<b>Date of Pronouncement</b>	21.01.2026

**ORDER**

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

This appeal has been filed by the Assessee against the order dated 19.06.2025 passed by the Ld. Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("the CIT(A) in short), under Section 250 of the Income-tax Act, 1961 ("the Act"), relating to the Assessment Year 2016-17.

2. The chronological facts required for adjudication of the case are as under:

1.	Because of the legal fiction, the deemed show cause notice will also come in to effect from	30.06.2021
2.	After accounting for the exclusions, the Assessing Officer will have 1 day between 30.06.2001 and 30.08.2021 to issue notice u/s. 148 in new Regime. However as per the decision of Supreme Court in case of Union of India v. Rajeev Bansal-167 taxmann.com 70. where the period of limitation available	7 days

- 2-

	to the A.O., for passing an order cs 148A(d) is less than seven days, such remaining period shall be extended to seven days)	
3.	Time starts ticking for the Assessing Officer after receiving the response of the assessee which is on	06.06.2022
4.	The Assessing Officer will have 7 days from 06.06.2022 to issue notice u 148 of 11 Act 1961	13.06.2022
5.	Notice u/s. 148 of the Act is issued on	29.07.2022
6.	Issue of notice u/s.148 of the Act is delayed by	46 days
7	Status of Notice u/s.148 of the act	Time barred
8	Status of Order u/s.148A(d) of the Act	Time barred

3. Keeping in view the above undisputed facts, the notice issued by the Assessing Officer is time barred by limitation hence the assessment proceedings are treated as *void ab initio*. In the result, the appeal of the assessee is allowed.

**The order is pronounced in the open Court on 21.01.2026.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Surat; Dated 21.01.2026

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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,अधिकरण अपीलीय आयकर ,/DR,ITAT, Surat,
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

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