

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

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

I.T.A. No.306/SRT/2024  
(Assessment Year: 2011-12)

Salimudin Kalumiya Mashhadi, Matkamura, Saiyad Wad, Bharuch-Gujarat-392012 PAN :AOWPM1344R	Vs.	The ITO, Ward-1(4), Bharuch-356069
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Paras F. Jain, C.A.	
<b>Respondent by:</b>	Ms. Namita Patel, Sr. D.R.	
<b>Date of Hearing</b>	19.01.2026	
<b>Date of Pronouncement</b>	23.01.2026	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-**

This is an appeal filed against the order dated 12-02-2024 passed by CIT(A)/Addl/JCIT(A)-1, Jaipur for assessment year 2011-12.

2. The ld. A.R. submitted that the notice u/s 148 of the Act is issued on 07-04-2018 for A.Y. 2011-12 to the assessee which is beyond the period of 6 years. The Ld. AR pointed out page no. 12 of the paper book thereby giving the extract of the Income Tax Portal. Thus, the reopening itself is time barred. The ld. D.R. submitted that the notice was issued on time that is on 23.03.2018.

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3. We have heard both the parties and perused the material available on record. It is pertinent to note that notice was issued on 07-04-2018 as per the extracts of the Income Tax Portal, therefore the plea of the Ld. DR does not sustain that the notice issued u/s 148 of the Act is within six years. The contention of the ld. A.R. appears to be correct. Hence, the assessment itself is void ab initio.

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

**Order is pronounced in the open Court on 23.01.2026**

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

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

Surat; Dated 23/01/2026

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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,**

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