

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
And
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No.6018/M/2025
Assessment Year: 2016-17**

Poonam Manoj Agrawal, G-1801, Gundecha Gardens, Bombay Gaswork Lane, Opp. Ganesh Talkies, Lalbaug, Mumbai - 400012 PAN – ADTPA3423D (Appellant)	Vs.	Income Tax Officer, Wd- 25 (3) (1), Kautilya Bhavan, Bandra Kurla Complex, Bandra, Mumbai - 400051 (Respondent)
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Present for:

Assessee by : Shri Saiprasad K. Ghosh, Ld. A.R.
Revenue by : Shri Virabhadra Mahajan, SR. D.R.

Date of Hearing : 07.01.2026
Date of Pronouncement : 07.01.2026

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated **18.07.2025**, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. **2016-17**.

2. In this case, the notice dated 07.05.2021 under Section 148 of the Act was initially issued under the old Act, which was treated as deemed notice under Section 148 (A)(b) of the Act, in view of the judgment of the Hon'ble Apex Court in the case of **UOI Vs. Rajeev Bansal reported {[2024] 167 taxmann.com 70}** by taking sanction, as per old provisions of the Act, as applicable thereto.

3. However later on, the orders/notices under Section 148 (A) (b),148 (A) (d) and 148 of the Act dated 26.05.2022, 15.07.2022 and 15.07.2022 respectively were passed/issued by taking sanction from the **Ld. PCIT** but not from the **Ld. PCCIT**, as mandated in the provisions of Section 151 of the Act, in the cases reopened after 3 years from the end of the relevant assessment year, as the case under consideration and thus the AO violated such provisions, which are mandatory, as also clarified by the Hon'ble Apex Court in the case referred to above and recently by the Hon'ble High Court in the case of *Ramesh Bachulal Mehta vs. ITO (177) taxmann.com 606 (Bombay High Court)*, wherein ultimately the notice issued under Section 148 of the Act has been quashed in the similar facts and circumstances, as involved in this case.

4. Thus, in the above analyzations, the notice dated **15.07.2022** u/s 148 of the Act, along with the assessment order is quashed.

5. In the result, the Assessee's Appeal is allowed.

Order pronounced in the open court on 07.01.2026.

**Sd/-
(JAGADISH)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

Tarun Kushwaha
Sr. Private Secretary.
Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.