

**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. 915/SRT/2025  
(Assessment Year: 2018-19)

Suresh Kumar Giddaluru, Flat No. 4082, Soba Amithist, Kannamangala, Bangalore, Karnataka-560066  [PAN : AFRPG 8258 C]	Vs.	Jurisdictional Assessing Officer, Ward 3(2)(6), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant represented by :</b>	Shri P.M. Jagasheth, CA	
<b>Respondent represented by:</b>	Shri Ajay Uke, Sr DR	
<b>Date of Hearing</b>	23.01.2026	
<b>Date of Pronouncement</b>	23.01.2026	

**ORDER**

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

This appeal has been filed by the assessee against the order dated 10.07.2025 passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as the "Ld. CIT(A)"), under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2018-19.

2. The assessee has raised following grounds of appeal:-

***"1. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in reopening the assessment u/s.147 of the act and issuing notice u/s.148 of the Income Tax Act, 1961.***

***2. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs.78,91,200/- on account of computing short term capital gain by valuing 10 percent of the estimated cost of acquisition.***

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*3. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs. 10,07,553/- on account of alleged commission and brokerage income treated as business income on the basis of Form-26AS statement.*

*4. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in initiating penalty proceedings u/s. 270A(10) of the Income.*

*5. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has not offered adequate opportunities to hear the case and passed ex-parte order, hence the case may please be set aside and restored back to the CIT(A) or AO for sake of interest of natural justice.”*

3. The present appeal is pertaining to the Assessment Year 2018-19. The notice u/s.148 of the Act has been issued on 05.04.2022. As per the provisions of section 151 of the Act, the sanction for issuance of notice u/s.148 of the Act has to be granted by the Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General if more than 3 years have elapsed from the end of the relevant Assessment Year. Since the approval has been given by the Principal Commissioner in this case, and this fact has not been disputed by the Revenue, we hold that notice issued by the Revenue is vitiated, and hence the subsequent proceedings are hereby treated as null and void.

4. In the result, the appeal filed by the assessee is allowed.

**This order is pronounced in the open Court on 23.01.2026**

Sd/-

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Surat; Dated 23/01/2026

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**