

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

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

I.T.A. No. 19/SRT/2026  
(Assessment Year: 2015-16)

Jiteshkumar Madhavbhai Jagani, C-606, The Laurels, Opp - Capital Green, Bharthana, Vesu, Surat - 395007 [PAN: ADVPJ2044H]	Vs.	ACIT, Circle - 1(2), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Rasesh Shah, CA	
<b>Respondent by:</b>	Shri Ajay Uke, Sr. DR	
<b>Date of Hearing</b>	20.01.2026	
<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 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as "Ld. CIT(A)"] dated 20.11.2025, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2015-16.

2. Heard arguments of both parties and perused the record. On going to the record, we find that the notice u/s 148 issued by the Assessing Officer by Assessment Year 2015-16, dated 30.07.2022 is barred by limitation and therefore, unsustainable in law.

3. Reliance is being placed on the order of the Co-ordinate Bench of ITAT, Surat in case of Tirupati Shyam Enterprise vs. DCIT, in ITA No.318/Srt/2025, dated 30.10.2025 for the Assessment Year 2015-16. For the sake of ready reference, the operative part of the said order is reproduced as under:

- 2-

5.1 The learned Counsel further pointed out that the impugned notice under Section 148 of the Act was issued on 26th July, 2022, under the amended provisions of the Act. However, in terms of the new law, the outer limit for initiation of reassessment proceedings extended only upto 31st March, 2022, i.e., within six years from the end of the relevant assessment year. Consequently, the notice dated 26th July, 2022 stood issued clearly beyond the prescribed period of limitation and was thus void ab initio. Reliance was further placed on the judgment of the Hon'ble Gujarat High Court in *Mayurkumar Babubhai Patel v. Income-tax Officer (2024) 176 taxmann.com 25 (Guj.)*], wherein a similar view was taken.

4. Following the decision of Co-ordinate Bench of ITAT, Surat in case of Tirupati Shyam Enterprise (supra), ground No.1 is allowed. In the absence of any change in the legal proposition and the factual matrix the appeal of the assessee is hereby allowed.

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

**The order is pronounced in the open Court on 23.01.2026.**

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

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

Surat; Dated 23.01.2026

**\*\*SAMANTA**

**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.

// TRUE COPY //

BY ORDER,

Asstt. Registrar, Surat