

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.5042/Del/2024
(Assessment Year:2018-19)**

Income Tax Officer Aaykar Bhawan UdyogVihar, HSHDC Building Gurgaon, Haryana - 122001	Vs.	Rachit Enterprises Shop 59, Rajendra Park, Opp PNB Bank Gurgaon, Haryana - 122001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AATFR7804G		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing	12.01.2026
Date of Pronouncement	30.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Revenue against the order dated 30.09.2024 of the Ld. National Faceless Appeal Centre (NFAC) Delhi

(hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in DIN & Order No : ITBA/NFAC/S/250/2024-25/1068307976(1) arising out of the order dated 08.03.2023 u/s 147r.w.s144 read with section 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed Assessment Unit Income Tax Department for AY: 2018-19.

2. At the time of hearing none appeared and record shows that notices have been issues repeatedly so no more opportunities justified.

3. Ld. DR was heard who relied the ground as raised and however, what is material is that NFAC has quashed the notice u/s 148 of the Act issued by the jurisdictional Assessing Officer relying on various decisions of Hon'ble High Court and the only contention of the department is that as department has preferred Special Leave Petition before the Hon'ble Supreme Court of India against the order of Hon'ble High Court relied by ld. CIT(A) the appeal has been preferred, however, it is not the case of the department that there was a stay of that decision relied by ld. First Appellate Authority or subsequently

there is decision in favour of the department to be followed. Grounds as raised have no substance. The appeal is dismissed.

Order pronounced in the open court on 30.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 30.01.2026
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI