

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI MAKARAND VASANT MAHADEOKAR,
ACCOUNTANT MEMBER**

**ITA No.6667/Mum/2025
(Assessment Year :2017-18)**

Aparna Biswas Flat No.22, Sagar Sameep Sea Beach CHS Ltd., Andheri West Mumbai	Vs.	Ld.AO, Faceless Centre	National Assessment
PAN/GIR No.AEWPB2582G			
(Appellant)		..	(Respondent)

Assessee by	Ms. Hema Sharma
Revenue by	Shri Surendra Mohan, Sr. DR
Date of Hearing	30/01/2026
Date of Pronouncement	30/01/2026

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The present appeal has been preferred by the assessee against the order dated 02.09.2025 passed by the National Faceless Assessment Centre, Delhi, whereby the assessment for Assessment Year 2017-18 has been completed under section 147 read with section 144 of the Income-tax Act, 1961.

2. In the grounds of appeal, the assessee has assailed both the very assumption of jurisdiction under section 147 of the Act and the consequential addition of ₹1,12,82,614/- made under section 69A read with section 115BBE of the Act. By way of an additional ground, the assessee has further questioned the legality of the reopening proceedings on specific jurisdictional infirmities, namely:

(i) that the reassessment has been initiated merely on a change of opinion;

(ii) that the mandatory approval under section 151 of the Act has not been validly granted; and

(iii) that the notice under section 148 has been issued in violation of section 151A of the Act read with CBDT Notification No.18/2022 dated 29.03.2022.

3. At the outset, the learned counsel for the assessee confined her submissions to the core jurisdictional defect relating to the approval contemplated under section 151 of the Act. It was submitted that the approval purportedly granted by the Chief Commissioner of Income-tax does not bear any digital signature, and therefore, in the eyes of law, there is no valid approval as required by the statute. Our attention was specifically drawn to pages 11 and 12 of the paper book, containing the copy of the approval as downloaded from the ITBA portal.

4. Per contra, the learned Senior Departmental Representative contended that this specific objection

regarding the absence of a digitally signed approval was not raised before the Assessing Officer or before the learned CIT(A), and therefore, according to him, the assessee ought not to be permitted to raise the same at this stage.

5. We have carefully considered the rival submissions. It is a well-settled and unexceptionable proposition of law that a pure jurisdictional issue, going to the very root of the validity of the proceedings, can be raised at any stage of the proceedings. The additional ground raised by the assessee does not require any further investigation into facts; it merely necessitates verification of the approval available on record. Such a legal plea, which strikes at the foundation of the reassessment itself, is clearly admissible.

6. In order to put the matter beyond any pale of doubt, we had specifically directed the learned Departmental Representative to verify whether the approval granted under section 151 of the Act, as available on the ITBA portal and placed in the paper book, bears the digital signature of the Chief Commissioner of Income-tax, Mumbai-5, who is the specified authority under the statute. Upon verification, the learned Departmental Representative fairly informed the Bench that the said approval does not carry any digital signature.

7. The legal position on this aspect is no longer *res integra*. Section 151 of the Act mandates that no notice under section 148 shall be issued unless there is a prior sanction of the specified authority. Such approval is not an empty or

mechanical formality; it is a statutory safeguard intended to ensure that the drastic power of reopening is exercised only after due application of mind by the designated superior authority. Where the approval itself is not validly granted in the manner known to law, the very foundation of the reassessment proceedings collapses.

8. In the present case, once it is an admitted position that the so-called approval under section 151 does not bear the digital signature of the Chief Commissioner of Income-tax, it necessarily follows that there is no valid approval in the eyes of law. Absence of a duly authenticated approval renders the issuance of notice under section 148 without jurisdiction. Consequently, the entire reassessment proceedings initiated under section 147 are vitiated and cannot be sustained.

9. In view of the aforesaid jurisdictional defect, the notice issued under section 148 and the consequential reassessment order passed under section 147 read with section 144 are hereby quashed. Since the reassessment itself is held to be invalid, all other grounds raised on merits, including the addition made under section 69A read with section 115BBE of the Act, are rendered academic and are accordingly left open.

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

Order pronounced on 30th January, 2026.

Sd/-
(MAKARAND VASANT
MAHADEOKAR)
ACCOUNTANT MEMBER

Mumbai; Dated 30/01/2026
KARUNA, *sr.ps*

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai