



**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCHES "A" :: PUNE**

**BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER**  
**AND**  
**SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.2297/PUN/2025**

**निर्धारण वर्ष / Assessment Year: 2018-19**

Mr.Harivijay Prahlad Joshi, 3 & 4, Megh Terrace 55 Rambaug, Colony, Behind Chaitanya Health Club, Kothrud, Pune – 411038.	V s	The Income Tax Officer, Ward-3(3), Pune.
PAN: AAPPJ9257M		
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Piyush Bafna
Revenue by	Smt Neha Thakkar – (Virtual) On Rotation Duty
Date of hearing	22/01/2026
Date of pronouncement	27/01/2026

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the Assessee against the order of  
Id.Commissioner of Income Tax(Appeal)[NFAC], passed under  
section 250 of the Income Tax Act, 1961 for the A.Y.2018-19 dated  
14.11.2024 emanating from the Assessment Order passed under



section 147 of the Act, dated 22.01.2024. The Assessee has raised the following grounds of appeal :

*“1. On the facts and in the circumstances of the case and without prejudice to any other grounds, the learned Assessing Officer and CIT-Appeal have erred in law and on facts in passing/upholding the assessment under section 147 of the Act and issuing notice under section 148 of the Act, without complying with the various jurisdictional preconditions and statutory safeguards under Income Tax Act, rendering the reassessment proceedings bad in law and liable to be quashed.*

*2. On the facts and in the circumstances of the case and in law, Ld. NFAC has erred in upholding the illegal order passed by the Ld. NaFAC since the Notice u/s 148 dated 13-04-2022 was issued by Jurisdictional Assessing Officer (ITO Ward 3(3). Pune) and not by the NaFAC and hence, the assumption of jurisdiction by Ld. JAO u/s 148 is in violation of mandatory jurisdictional conditions as stipulated in Notification No 18/2022 dated 29th March 2022, which has been upheld by Jurisdictional Honble Bombay High Court in case of Hexaware Technologies Ltd. 464 ITR 430 (Bombay) as mandatory jurisdictional condition and therefore, the impugned reassessment proceedings and the consequential reassessment order may please be quashed.*

*3. On the facts and in the circumstances of the case and in law and without prejudice to other grounds the assessment order passed u/s 147 r.w.s. 144 of the Act is bad in law inasmuch as there was no valid and proper sanction by the prescribed authority under section 151 of the Act and hence the said order deserves to be quashed*



4. *On the facts and in the circumstances of the case and in law and without prejudice to other grounds the assessment order passed u/s 147 r.w.s. 144 of the Act is bad in law inasmuch as there was no valid and proper sanction by the prescribed authority under section 151 of the Act as sanction is accorded by Principal Commissioner of Income Tax 2, Pune whereas since three years were elapsed, as held by Hon'ble Supreme Court in the case of Rajeev Bansal - 469 ITR 46, the sanction ought have been obtained from Principal Chief Commissioner of Income Tax, Pune, which admittedly not obtained and hence, the said notice as well as consequential assessment order deserves to be quashed.*

5. *On the facts and in the circumstances of the case and in law and without prejudice to other grounds the assessment order passed u/s 147 r.w.s. 144 of the Act is bad in law inasmuch as the purported sanction granted by the Pr. CIT-2, Pune under section 151 of the Act was never provided to the Appellant neither along with notice u/s 148 or during the course of reassessment proceedings, which is mandatory and ought to have been provided by Ld. AO and hence, on this ground too, the said reassessment order deserves to be quashed.*

6. *On the facts and in the circumstances of the case and without prejudice to any other grounds, the learned Assessing Officer has erred in issuing notice under section 148 of the Act in a standard format without striking off the inapplicable reasons or specifying the exact basis for reopening, thereby the use of a generic, unmodified template without application of mind renders the notice vague, nonspeaking, and invalid in law, as held in various judicial precedents and consequently, the reassessment proceedings initiated pursuant to such defective notice are liable to be quashed.*



7. *On the facts and in the circumstances of the case and without prejudice to any other grounds, the learned CIT(A) has erred in passing an order under section 250 of the Act without dealing with the specific grounds raised by the appellant, in violation of the mandate of section 250(6) of the Act and therefore, the impugned order, being non-speaking and devoid of proper reasoning, is bad in law and deserves to be quashed.*

8. *On the facts and in the circumstances of the case and in law and without prejudice to any other ground, Ld. AO has erred in making addition of Rs 2,96,97,394/-which is incorrect both on facts and in law and hence, the said addition deserves to be deleted.*

9. *On the facts and in the circumstances of the case and in law and without prejudice to any other ground, Ld. NaFAC has erred in levying interest u/s 234A, 234B and 234C and hence, the same may please be deleted.*

10. *On the facts and in the circumstances of the case and in law and without prejudice to any other ground, Ld. NaFAC has erred in initiating penalty u/s 270A of the Act and hence, the same may please be quashed.*

11. *The Appellant craves leave to add, amend, alter, modify, vary, or withdraw all or any of grounds of appeal, in the interest of justice, if necessary, at the time of hearing of the appeal.”*

### **Findings and Analysis :**

2. We have heard both the parties and perused the records.



2.1 Ld.AR filed paper book.Ld.AR invited our attention to page 2 of the paper book which was Order u/s 148A(d) of the Act dated 07/04/2022 for AY 2018-19 in the case of the Assessee. The said Order was approved by Pr.Commissioner of Income Tax -2 Pune.

2.2 Similarly the Notice u/s 148 for AY 2018-19 dated 13/04/2022 was approved by Pr.Commissioner of Income Tax -2 Pune. Copy at page 1 of the paper book.

2.3 Ld.DR has not disputed these facts.

2.4 Thus, it is an admitted fact that notice u/s.148 and order u/s.148A(d) of the Act was passed with the approval of Pr.Commissioner of Income Tax.

2.5 Section 151 of the I.T.Act is reproduced here as under :

*Sanction for issue of notice. 151.*

*Specified authority for the purposes of section 148 and section 148A shall be,—*

*(i) Principal Commissioner or Principal Director or Commissioner or Director, if three years or less than three years have elapsed from the end of the relevant assessment year;*

*(ii) Principal Chief Commissioner or Principal Director General or where there is no Principal Chief Commissioner or Principal Director*



*General, Chief Commissioner or Director General, if more than three years have elapsed from the end of the relevant assessment year.*

3. In this case for AY 2018-19 Notice has been approved by Pr.Commissioner of Income Tax after a lapse of three years from the end of Assessment year.

4. The Hon'ble Jurisdictional High Court in the decision of Holiday Developers (P.) Ltd, Vs. ITO [2024] 159 taxmann.com 178 (Bombay) dated 29.01.2024 has held as under :

*Quote "1. Petitioner is impugning a order under section 148A(d) and the notice, both dated 7th April 2022 passed under section 148 of the Income Tax Act, 1961 ("Act"). Of-course Petitioner has also impugned the notice dated 17th March 2022 issued under section 148A(b) of the Act. Various grounds have been raised but one of the primary grounds for challenging the notice under section 148A(d) and the notice under section 148 of the Act both dated 7th April 2022 is that order as well as the notice both mention the authority that has granted approval, is the Principal Commissioner of Income Tax ("PCIT"), Mumbai 5 and the approval has been granted on 7th April 2022.*

*2. Mr. Gandhi is correct in saying that the Assessment Year ("AY") is 2018-19 and, therefore, since more than three years have expired from the end of the assessment year, Sanctioning Authority under section 151(ii) of the Act should be the Principal Chief Commissioner of Income Tax ("PCCIT") and not the PCIT. Mr. Gandhi says, as held in Siemens Financial Services (P.) Ltd. v. Dy. CIT [2023]154 taxmann.com 159/457 ITR 647 (Bom.) , the sanction is invalid and*



*consequently, the order and the consequent notice under section 148A(d) and section 148, respectively, of the Act should be quashed and set aside.*

*3. In view of these facts and circumstances, we do not see any reason to just grant Rule and keep the matter pending.*

*4. As held in Siemens (Supra), the order passed under section 148A(d) and notice issued under section 148 of the Act both are quashed and set aside.” Unquote.*

5. The Hon’ble Jurisdictional High Court in the case of Agnello Oswin Dias Vs. ACIT [2024] 161 taxmann.com 16 (Bombay) has held as under :

*Quote, “4. The impugned order and the impugned notice both dated 22nd April 2022 state that the Authority that has accorded the sanction is the PCIT, Mumbai-5. The matter pertains to Assessment Year ("AY") 2018-2019 and since the impugned order as well as the notice are issued on 22nd April 2022, both have been issued beyond a period of three years. Therefore, the sanctioning authority has to be the PCCIT as provided under Section 151(ii) of the Act. The proviso to Section 151 of the Act has been inserted only with effect from 1st April 2023 and, therefore, shall not be applicable to the matter at hand.*

*5. In the circumstances, as held by this Court in Siemens Financial Services (P.) Ltd. v. Dy. CIT [2023] 154 taxmann.com 159/457 ITR 647 (Bom.), the sanction is invalid and consequently, the impugned order and impugned notice both dated 22nd April 2022 under sections 148A(d) and 148 of the Act are hereby quashed and set aside.”*



6. Thus, Hon'ble Bombay High Court explained the Amendment made in 2023 is applicable w.e.f. 01.04.2023.

6.1 ITAT Pune in the case of Hareshkumar Dungarmal Jain vs. DCIT in ITA No.1933/PUN/2024, quashed the Notice u/s.148 of the Act, dated 13.04.2022 for A.Y.2018-19.

7. In this case, it is an admitted fact that more than three years have been lapsed from the end of the Assessment Year. Therefore, as per Section 151 of the Act, the Competent Authority to approve the notice u/s.148 and order u/s.148A(d) of the Act, is the Id.Principal Chief Commissioner of Income or Id.Chief Commissioner of Income Tax. However, in this case, notice has been approved by Id.Principal Commissioner of Income Tax.

8. Hence, respectfully following the decision of Hon'ble Bombay High Court(supra) and ITAT Pune(supra), the order under Section 148A(d) of the Act, and notice under section148 are quashed. Accordingly, the legal ground raised by the assessee is allowed. Since we have decided the Legal Ground in favour of the assessee, the other grounds becomes academic in nature. We have already mentioned that both parties only argued on the legal ground, hence,



the remaining grounds are dismissed as unadjudicated. Accordingly, grounds of appeal raised by the assessee are partly allowed.

9. In the result, appeal of the assessee is partly allowed.

Order pronounced in the open Court on 27 January, 2026.

**Sd/-**  
**VINAY BHAMORE**  
**JUDICIAL MEMBER**

**Sd/-**  
**Dr.DIPAK P. RIPOTE**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 27 Jan, 2026/ SGR

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// / TRUE COPY // /

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.