



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.1612/PUN/2025

निर्धारण वर्ष / Assessment Year: 2015-16

Khushnud Ismail Ansari, 4A, J K Centre Solapur Bazar, Near Arihant College, Camp, Pune – 411001.	V s	Income Tax Officer, Ward-7(1), Pune.
PAN: AAIPA2202J		
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Krishna V Gujarathi
Revenue by	Smt Neha Thakkar – Virtual
Date of hearing	21/01/2026
Date of pronouncement	29/01/2026

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.2015-16 dated 17.02.2025 emanating from the Assessment Order passed under section 147 r.w.s 144 read with section 144B of the Act, dated 19.05.2023.



1.1 Additional Ground raised by the Assessee as follows :

“On the facts and in the circumstances of the case and in law, the learned AO has erred and is not justified in making assessment u/s 148 of the I. T. Act, 1961 as the re-opening of assessment was time barred as per the time limit prescribed u/s 149 of the I. T. Act. Without prejudice to the Grounds of Appeal No. 1, 2 and 3, the appellant hereby prays that the assessment order passed u/s 147 r.w.s.144 of the I. T. Act may please be quashed.”

Submission of ld.AR :

2. Ld.Authorised Representative(ld.AR) for the Assessee submitted that notice u/s.148 was issued on 25.07.2022. Ld.AR invited our attention to page no.1 to 3 of the paper book which are notices u/s.148 of the Act. Ld.AR submitted that notice u/s.148 is issued beyond the time allowed in the section. Hence, it is bad in law. Ld.AR relied on the following decisions :

- *UNION OF INDIA V. RAJEEV BANSAL - [(2024) 167 TAXMANN.COM 70 (SC) ORDER DATED 03.10.2024]*
- *GULAMAHEMAD HAMIDULLA KHAN VS. ITO (ITA NO. 165/PUN/2025) (ITAT PUNE)*
- *VISHNU SUBHASH AGARWAL VS. ITO (ITA NO.2881/PUN/2024) (ITAT PUNE)*
- *CIT VS M/S EXCEL INDUSTRIES LTD. & MAFATLAL INDUSTRIES P. LTD. (CIVIC APPEAL NO. 125 OF 2013) (SUPREME COURT)*



- *M/S. SAI HARI KRUPA DEVELOPERS VS DCIT, CIRCLE-7, PUNE (ITA NO.673/PUN/2018) (ITAT PUNE)*

Submission of ld.DR :

3. Ld.Departmental Representative(ld.DR) for the Revenue relied on the order of Assessing Officer(AO) and ld.CIT(A).

Findings and Analysis:

4. We have heard both the parties and perused the records. In this case, notice u/s.148 was issued on 25.07.2022 for A.Y.2015-16.

5. The Hon'ble Supreme Court in the case of Deepak Steel & Power Ltd. Vs. CBDT [2025] 476 ITR 369 (SC)[02-04-2025] held as under :

Quote, “ 4. *The learned counsel appearing for the revenue with his usual fairness invited the attention of this Court to a three judge bench decision of this Court in Union of India v. Rajeev Bansal 2024 SCC OnLine SC2693/[2024] 167 taxmann.com 70/301 Taxman 238/469 ITR 46 (SC), more particularly, paragraph 19(f)which reads thus:-*

"19. (f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after April1, 2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020."

5. *As the revenue made a concession in the aforesaid decision that is for the assessment year 2015-2016, all notices issued on or after 1st April, 2021 will have to be dropped as they would not fall for completion*



during the period prescribed under the taxation and other laws (Relaxation and Amendment of certain Provisions Act, 2020). Nothing further is required to be adjudicated in this matter as the notices so far as the present litigation is concerned is dated 25.6.2021.

6. In view of the aforesaid, in such circumstances referred to above the original writ petition nos.2446 of 2023, 2543 of 2023 and 2544 of 2023 respectively filed before the High Court of Orissa at cuttack stands allowed.

7. The impugned notice therein stands quashed and set aside.” Unqote.

6. The above referred decision of Hon’ble Supreme Court was respectfully followed by Hon’ble Gujarat High Court in the case of Mayurekumar Babubhai Patel Vs. ACIT [2025] 176 taxmann.com 25 (Gujarat). The Hon’ble Gujarat High Court held as under :

Quote, “15. Considering the facts of the case, it is not in dispute that the respondent Assessing Officer has issued the notice under section 148A(b) of the Act after the period of six years were over on 31.03.2022. As observed by the Hon'ble Apex Court in case of Deepak Steel and Power Ltd (supra) and in view of the concession made by the Revenue before the Apex Court for the Assessment Year 201516, all the notices issued on or after 01.04.2021 will have to be dropped as they would not fall for completion during the period prescribed under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and therefore, nothing further is required to be adjudicated in the matters as the notice so far as the present petitions are concerned, though dated 31.03.2021, admittedly have been issued after 01.04.2021.



16. It is also not in dispute that the notices under section 148A(b) have been issued pursuant to the decision of the Hon'ble Apex Court in Ashish Agarwal (supra) dated 04.05.2022 admittedly after 31.03.2022. Therefore, on both counts, the notices issued under section 148 of the Act dated 27/28/29.07.2022 would be time barred.”Unqote.

7. Similarly, Hon’ble Bombay High Court in the decision of Cherian Nallathu Abraham Annamma Vs. ITO(IT) Mumbai held as under :

Quote. “11. In light of the above discussion, we find merit in the submissions as canvassed by the Petitioner. The Revenue has categorically made a concession that for A.Y.2015-16 they would drop all notices issued under Section 148 after 1st April 2021. Once this is the position, it is appropriate that the notice under Section 148 dated 5th April 2022, and the consequential assessment order, notice of demand, penalty notices/orders as well as the recovery notices be quashed and set aside. It is accordingly so ordered.” Unquote.

8. ITAT Pune Bench in the decision of Vishnu Subhash Agarwal Vs. ITO in ITA No.2881/PUN/2024 has held as under :

“9. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. It is an admitted fact that the first notice u/s 148 of the Act was issued by the Assessing Officer on 08.04.2021 by following the provisions of TOLA. Subsequently, the JAO passed the order u/s 148A(d) of the Act on 18.07.2022. So, under these circumstances, we have to see as to whether the notice issued by the Assessing Officer for reopening of the assessment is valid or not.



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13. We find since the notice u/s 148 of the Act has been issued after the statutory due date as per the decision of the Hon'ble Supreme Court in the case of Union of India vs. Rajeev Bansal (supra), therefore, such notice for reopening being barred by limitation has to be quashed. We accordingly, quash the re-assessment notice issued by the Assessing Officer. Since the assessee succeeds on this legal ground i.e. validity of re-assessment proceedings, therefore, the grounds challenging the addition on merit are not being adjudicated being academic in nature. The grounds raised by the assessee are accordingly allowed.”

9. In the case of the Assessee, notice was issued on 25.07.2022 means after 01.04.2021. Therefore, respectfully following the Hon'ble Supreme Court(supra) and Hon'ble High Court(supra), we hold that notice u/s.148 is bad in law, accordingly, the order u/s.147 r.w.s 144 of the Act, dated 19.05.2023 is *void ab initio*. Accordingly, additional ground raised by the assessee is allowed.

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

Order pronounced in the open Court on 29 January, 2026.

Sd/-
VINAY BHAMORE
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 29 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.