

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN “DB” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA No.189/DDN/2025  
Assessment Year: 2016-17

Sh. Sanjay Verma and Sons HUF, Hotel Bhaskar, Opp. Railway Station, Haridwar	<b>Vs.</b>	Assessing Officer, Ward-1(3)(1), Haridwar
<b>PAN :AAOHS1624J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Kanwal K. Juneja, CA
Department by	Sh. Amar Pal Singh, Sr. DR

Date of hearing	15.01.2026
Date of pronouncement	06.02.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee’s appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the “CIT(A)/NFAC”], Delhi’s DIN and order no. ITBA/NFAC/S/250/2025-26/1079182513(1), dated 01.08.2025, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

Heard both the parties. Case filed perused.

2. We notice at the outset from a perusal of the case records that the assessee/appellant raises its first and foremost legal ground challenging legality of the impugned assessment/reassessment for want of a valid section 143(2) notice.

3. Learned departmental representative invites our attention to page 8 in the paper-book that the ITO, Ward-1(3)(2), Haridwar had indeed issued section 143(2) notice to him which followed the impugned assessment dated 17.12.2018 framed by the DCIT herein.

4. We find no merit in the Revenue's foregoing arguments as going by the CBDT's Circular No. 1/2011, dated 31.01.2011 that the board itself prescribed for non-corporate returns in mofussil areas and the Income Tax Officer(s) "ITOs" had jurisdiction of dealing with income tax returns declared up to Rs.10 lakhs only. We reiterate that the assessee had disclosed income of Rs.48,07,250/-. That being the case, the ITO who had issued section 143(2) notice to the assessee lacked jurisdiction which renders the impugned assessment itself as not sustainable in law in very terms. Quashed in very terms.

All other pleadings between the parties stand rendered academic.

5. This assessee's appeal is allowed.

*Order pronounced in the open court on 6<sup>th</sup> February, 2026*

**Sd/-**  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 6<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi