

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "DIVISION" BENCH, VISAKHAPATNAM**

**श्री संदीप सिंह करहैल, न्यायिक सदस्य एवं श्री ओंकारेश्वर चिदारा लेखा सदस्य के समक्ष,
BEFORE SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER
&**

SHRI OMKARESHWAR CHIDARA, HON'BLE ACCOUNTANT MEMBER

**आयकर अपील सं./I.T.A. No. 641/VIZ/2025
(निर्धारण वर्ष/ Assessment Year:2018-19)**

Income Tax Officer – Ward – 1 Gudiwada O/o. The Pr. Commissioner of Income Tax I.T. Office, SVR Plaza Siddartha Public School Road Moghulrajapuram, Vijayawada – 520010 Andhra Pradesh	v.	Chagantipadu Primary Agri Co-op Credit Society Limited NOH957 Door No. 1-142, Chagantipadu Village Chagantipadu Post Thotlavalluru Mandalam Krishna – 521163, Andhra Pradesh [PAN: AABAC1862G]
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

सी.ओ सं. / C.O. No. 42/VIZ/2025

[आयकरअपीलसं .से उत्पन्न/ITA No.641/VIZ/2025 (निर्धारण वर्ष/ A.Y. 2018-19)]

Chagantipadu Primary Agri Coop Credit Society Limited NOH957 Door No. 1-142, Chagantipadu Village Chagantipadu Post Thotlavalluru Mandalam Krishna – 521163, Andhra Pradesh [PAN: AABAC1862G]	v.	Income Tax Officer – Ward – 1 Gudiwada O/o. the Pr. Commissioner of Income Tax I.T. Office, SVR Plaza Siddartha Public School Road Moghulrajapuram, Vijayawada – 520010 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व / Assessee Represented by	:	Shri C. Subrahmanyam, CA
राजस्व का प्रतिनिधित्व / Department Represented by	:	Shri Badicala Yadagiri, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	15.12.2025
घोषणा की तारीख/Date of Pronouncement	:	06.02.2026

आदेश /ORDER

PER SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER:

1. The present appeal by the Revenue and cross objection by the assessee have been filed against the impugned order dated 26.08.2025 passed under section 250 of the Income Tax Act, 1961 (in short ‘the Act’) by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short “Ld.CIT(A)”] for the A.Y. 2018-19.

2. In its appeal, the Revenue has raised the following grounds of appeal challenging the order passed by the Ld. CIT(A), whereby the assessment order passed under section 147 r.w.s. 144B of the Act was held to be without jurisdiction, as the notice under section 148 of the Act was found to be issued without jurisdiction: -

“1. The order of the Ld. Commissioner of Income Tax, NFAC, Delhi is erroneous both in law and on facts of the case.

2. Whether on the facts and in the circumstances of the case and in law, the CIT (Appeals) is justified in holding that the assessment order passed on 27.03.2023 is invalid and illegal relying on certain High Court decisions which have not yet attained finality. Further the Special Leave Petitions filed by the Revenue on the same issues are pending before the

Hon'ble Supreme Court of India. Hence, the order of the CIT (A) is contrary to settled legal principles.

3. *Whether on the facts and in the circumstances of the case and in law, the CIT(Appeals) is justified in holding that the assessment order passed on 27.03.2023 u/s.147 r.w.s 144B of the Act for the A.Y. 2018-19 is invalid and illegal, even on the notification S.O.1466(E) issued by the CBDT dt. 29.03.2022 only speaks of the scope of the scheme with regard to the procedures covered by it and lays down the legal contours of how such procedures are to be carried out. Under the provisions of the Act, both the JAO and the units under NFAC have concurrent jurisdiction.*

4. *Whether on the facts and in the circumstances of the case and in law, the CIT(Appeals) is justified in holding that the assessment order passed on 27.03.2023 is invalid and illegal without considering the fact that the assessee had participated in the assessment proceedings before the FAO without raising any objection to jurisdiction at the initial stage, and later claimed that the notice u/s.148 was invalid.*

5. *The order of the Ld. CIT (A) is contrary to facts, and deserves to be set aside. The assessment order passed by the Faceless Assessing Officer on 27.03.2023 may kindly be restored.*

6. *Any other grounds that may be urged at the time of hearing.”*

3. While the assessee has raised the following grounds of appeal in its cross objection, on merits: -

“1. *The ld. CIT(A) ought to have held that the Assessing Officer wrongly added cash deposits u/s 69A, and further ought to have held that the AO failed to rebut the explained source with evidence, therefore, under these circumstances making such addition is arbitrary and legally incorrect.*

2. *The ld. CIT(A) ought to have held that the AO erred in invoking Section 69A of the IT Act to make additions on cash deposits that have already been recorded as business transactions in audited books of account and when these books were accepted by the assessing Officer, and no defect was found. Therefore, making additions u/s 69A in these circumstances is legally unsustainable.*

3. *The LD. CIT(A) ought to have held that the assessing officer erred in not appreciating that the assessee society is rightly entitled for claim of its interest income as exempt under chapter VIA of the IT Act.”*

4. As the grounds raised in the Revenue's appeal are jurisdictional issues, which go to the root of the matter, the Revenue's appeal is considered at the outset.

ITA No. 641/VIZ/2025 (A.Y. 2018-19) – Revenue's Appeal

5. The sole grievance of the Revenue pertains to the validity of jurisdiction assumed by the Jurisdictional Assessing Officer (in short "JAO") for issuing notice under section 148 of the Act.

6. The brief facts of the case pertaining to this issue, as emanating from the record, are: The assessee is an Association of Persons registered as Primary Agricultural Cooperative Credit Society under the Andhra Pradesh Cooperative Societies Act, 1964. The assessee is engaged in the business of providing credit facilities like short-term and long-term agricultural advances to its farmer members. The assessee society is also engaged in the trading of fertilisers, Pesticides and Seeds to its Farmer Members for the year under consideration. The assessee did not file its return of income for the year under consideration. As per the information available on the NMS Module of the insight portal, it was noticed that the assessee deposited cash in banks and purchased TDR during the year under consideration. Accordingly, notice under section 148A(b) of the Act was issued on 21.03.2022 by Income Tax Officer, Ward-1, Gudiwada. After

considering the submissions of the assessee, in response to the aforesaid notice, an order under section 148A(d) of the Act was passed by the Income Tax Officer, Ward-1, Gudiwada, on 31.03.2022, after obtaining the necessary prior approval of the Pr. CIT, Vijayawada. Accordingly, on 31.03.2022, notice under section 148 of the Act was issued to the assessee by the Income Tax Officer, Ward-1, Gudiwada. Vide order dated 27.03.2023 passed under section 147 r.w.s. 144B of the Act, the total income of the assessee was assessed at Rs.3,39,39,488/- after making additions on account of unexplained cash deposits of Rs. 2,88,92,893/- and addition on account of interest income amounting to Rs.50,46,595/-.

7. In its appeal before Ld. CIT(A), the assessee raised an additional ground challenging the completion of the assessment on the basis of a notice issued under section 148 by the JAO. The Ld. CIT(A), vide impugned order, after taking into consideration the decision of the Hon'ble Bombay High Court in the case of Hexaware Technologies Limited v. ACIT and Ors., (2024) 464 ITR 430 (Bom), the decision of the Hon'ble Telangana High Court in Deepanjan Roy v. ADIT (Int. Taxn) in WP No. 23573/2024 and the decision of the Hon'ble Punjab & Haryana High Court in the case of Jatinder Singh Bhangu v. UOI in CWP No.15745 of 2024, allowed the additional ground of appeal filed by the assessee and held that the notice dated 31.03.2022 issued under section 148 of the Act by the Income Tax Officer, Ward-1, Gudiwada is without jurisdiction as the same

has not been issued by Faceless Assessing Officer (in short “FAO”). Consequently, the assessment order dated 27.03.2023 passed under section 147 r.w.s. 144B of the Act was held to be without jurisdiction. Being aggrieved, the Revenue is in appeal before us.

8. During the hearing the Ld. Departmental Representative [hereinafter in short “Ld. DR”] submitted that both JAO and FAO have concurrent jurisdiction. While the entire PAN base of the assessee, responsibility of recovery, etc, are with JAO under the Act, the responsibility to assess the total income of the assessee is on FAO. Thus, it was submitted that merely because the notice under section 148 of the Act was issued by the JAO, the same cannot be held to be without jurisdiction, as JAO has concurrent jurisdiction with FAO over the assessee, who ultimately completed the scrutiny assessment in the present case. Ld. DR further submitted that the notice under section 148 of the Act was issued with a valid Document Identification Number (in short “DIN”) and there was no violation of any provision of the Act. Further, it was submitted that the process as laid down by the statute was duly followed while issuing notice under section 148 of the Act and while completing the assessment. By referring to the provisions of section 124(3) of the Act, the Ld. DR submitted that any objection against the jurisdiction of the Assessing Officer can be raised only within the period of one month from the date of issuance of notice, and since in the present

case, the assessee duly participated in the assessment proceedings, no such objection against the jurisdiction for issuing the notice can be raised after completion of the assessment proceedings. In this regard, Ld. DR placed reliance upon the decision of the Hon'ble Supreme Court in the case of DCIT (Exemption) v. Kalinga Institute of Industrial Technology, [2023] 454 ITR 582 (SC). Ld. DR submitted that the Hon'ble Supreme Court in the aforesaid decision has held that, as per the mandate of section 124(3) of the Act, the assessee is precluded from questioning the jurisdiction of the Assessing Officer if he does not do so within a period of 30 days of the receipt of notice. Further, in support of the contention that both JAO and FAO possess concurrent jurisdiction to initiate re-assessment proceedings under section 148 of the Act, the Ld. DR vehemently relied upon the decision of the Hon'ble Delhi High Court in the case of Yukti Export v. ITO [2025] 179 taxmann.com 619 (Delhi).

9. Post hearing, the Ld. DR filed the written submissions summarising his contentions raised during the hearing, which are reproduced as follows: -

“The proposition brought forward by the Ld. CIT(A) is prima facie not correct for the reasons & practical set up of the Department as detailed below.

1. Inherent Jurisdiction over the case lies with the Jurisdictional Assessing Officer (JAO):

The Jurisdictional Assessing Officer (JAO) maintains the PAN database and is the repository of all information received from various wings of the Department. The JAO is also responsible for redressal of taxpayer

grievances through CGRAMS and e-Nivaran, processing rectifications under section 154 of the Act, recovery proceedings, issuance and processing of refunds including those arising out of judicial decisions, and all other jurisdictional functions. Further, the approving authorities for issue of notice u/s 148 are the superior officers to the JAO and thus it is natural that JAO should initiate the process of conducting enquiry u/s 148A and issuing of notice u/s 148 with the due approval process. The notices so issued along with the necessary data are moved to Faceless Assessing Units (FAOs) for limited purpose of completing the assessment by giving opportunity to the tax payers. Once the assessment proceedings are completed, the case necessarily reverts back to the JAO for all other statutory purposes. Accordingly, it is humbly submitted that the JAO has inherent jurisdiction to do every action in the case of tax payers except making assessment and therefore it is unfair to report that JAO lack the jurisdiction for issue of notice u/s 148.

2. Validity of Notice under Section 148:

The assessee was duly issued a valid notice under section 148 of the Income-tax Act bearing a Document Identification Number (DIN), thereby fulfilling all statutory requirements. Prior to issuance of the notice, due procedure under section 148A was followed, and the assessee was afforded adequate opportunity of being heard, in full compliance with the principles of natural justice. The validity of a notice under section 148 is intrinsically linked to the inquiry conducted and the order passed under section 148A(d), determining whether it is a fit case for reassessment. The Faceless Scheme, 2022, though framed under section 151A, consciously omits proceedings relating to inquiry and order under section 148A from its scope. Consequently, such proceedings continue to vest with the jurisdictional Assessing Officer. Since the notice under section 148 is a direct and consequential outcome of the order passed under section 148A(d), it necessarily follows that the same jurisdictional authority is competent to issue the notice. Any requirement for a Faceless Assessing Officer to issue the notice in such circumstances would render the process illogical and a mere formality. Accordingly, no grievance can be sustained regarding the legality or validity of the notice issued under section 148.

3. Bar on Raising Jurisdictional Objection beyond Statutory Time:

The assessee participated in the proceedings under section 148A as well as the assessment proceedings under section 147 r.w.s 144B of the Act, without raising any objection regarding jurisdiction under section 124(3)(a) of the Act within the prescribed statutory period of 30 days.

In this regard, reliance is placed on the judgment of the Hon'ble Supreme Court in DCIT vs. Kalinga Institute of Industrial Technology (151 taxmann.com 434), wherein it was held that failure to raise jurisdictional

objections within the stipulated period disentitles the assessee from raising such objections at a later stage.

4. Concurrent Jurisdiction of JAO and FAO:

Further, the Hon'ble Delhi High Court in Yukti Exports vs. Income Tax Officer (179 taxmann.com 619) has affirmed the principle of concurrent jurisdiction of the JAO and the FAO in assessment proceedings.

The reliance placed by the assessee on the judgment of the Hon'ble jurisdictional High Court in Smt. Prameela Pasumarthi vs. DCIT (180 taxmann.com 131) is misplaced, as the said decision arose out of a writ petition and not in the context of regular assessment proceedings.

Moreover, the Hon'ble High Court of Andhra Pradesh has not specifically dealt with the provisions of section 124(3)(a) of the Act in the context raised by the assessee. Accordingly, the facts of the assessee's case are clearly distinguishable.

5. If the FAO issue notice u/s 148A/148 it would create chaos and impracticality.

If we accept the proposition of the CIT (A), the entire Faceless assessment scheme will fail. For instance, the JAO has territorial jurisdiction over the cases and the said taxpayers are in the vicinity of JAO and tax payers can get the benefit of opportunity to explain their case u/s 148A proceedings. If for instance, a case of Jammu & Kashmir allocated to ITO sitting in Rameswaram, Tamil Nadu, it is impossible for the tax payers in extreme North to fly and appear before the FAO at Ramewaram. This is impractical proposition and more chaos. This is the reason to respect the con-current jurisdiction of JAO & FAO over a case.

6. Purpose of bringing faceless scheme is to benefit tax payer

The main purpose for which Department has sacrificed its inherent powers is to benefit tax payers for ease of doing business, avoiding frequent visits to IT officers and luxury of representation from home. The purpose is not for evasion of taxes on technical grounds.

7. Prayer:

In view of the above, it is respectfully submitted that the Jurisdictional Assessing Officer retains inherent jurisdiction to issue notices under section 148, while the Faceless Assessing Officer is competent only to conduct and complete the assessment proceedings after issuance of notice u/s 148 of the Act. This position aligns with the legislative intent underlying the faceless regime, the Scheme, 2022, and the limited scope of section 144B, which does not prescribe any procedure for issuance of notice under section 148.

Further, as the inquiry and order under section 148A are undertaken by the Jurisdictional Assessing Officer, the consequential notice under section 148 must necessarily be issued by the same authority. Therefore, the impugned notices are valid and legally sustainable. Accordingly, it is prayed that the order of the Ld. CIT (A), having been passed on technical grounds, may kindly be set aside and the matter restored to the file of the Ld. CIT(A) for adjudication on merits.”

10. On the other hand, Ld. Authorised Representative [hereinafter “Ld.AR”] submitted that the order passed under section 148A(d) of the Act and notice issued under section 148 of the Act was issued by the JAO, which is beyond the purview of Faceless Assessment Mechanism as laid down in the provisions of section 144B of the Act r.w.s. 151A and “E-Assessment Scheme of Income Escaping Assessment Scheme-2022” notified by the Government of India on 29.03.2022 under section 151A of the Act. Thus, Ld.AR submitted that after the introduction of the aforesaid scheme and the faceless assessment procedure, only FAO can issue a notice under section 148 of the Act and complete the assessment. The Ld.AR further submitted that a similar issue was recently decided by the Co-ordinate Bench of the Tribunal in No.368 Kolakaluru Primary Agricultural Cooperative Credit Society Limited v. ITO, in ITA No. 456/VIZ/2025, for the A.Y.2019-20, vide order dated 05.12.2025. Ld.AR submitted that in the aforesaid decision, the Co-ordinate Bench also considered the reliance placed upon the decision of the Hon’ble Supreme Court in the case of DCIT (Exemption) v. Kalinga Institute of Industrial Technology (supra) by the Revenue.

11. We have considered the submissions of both sides and perused the material available on record. In the present case, there is no dispute regarding the fact that the notice under section 148A(b) of the Act, the order under section 148A(d) of the Act and the notice under section 148 of the Act were all issued by the Income Tax Officer, Ward-1, Gudiwada. It is further undisputed that the assessment, in the present case, was concluded vide order dated 27.03.2023 passed under section 147 r.w.s. 144B of the Act by the Assessment Unit of the Income Tax Department. Since, in the present case, the notice under section 148 of the Act was issued by JAO instead of FAO, the assessee raised an additional ground before the Ld. CIT(A), challenging the validity of such notice, being without the authority of law. It is evident from the record that the Ld. CIT(A) by placing reliance upon decisions of various Hon'ble High Courts accepted the plea of the assessee and held that the notice issued under section 148 of the Act was without jurisdiction. Consequently, the assessment order passed under section 147 r.w.s. 144B of the Act was held to be without jurisdiction. Thus, the issue that arises for our consideration, in the present case, is *“whether the JAO has jurisdiction for issuing notice under section 148 of the Act after the introduction of the Faceless Assessment Mechanism”*.

12. We find that a similar issue came up for consideration before the Co-ordinate Bench of the Tribunal in No.368 Kolakaluru Primary Agricultural

Cooperative Credit Society Limited v. ITO (supra). We further find that the Revenue raised similar contentions before the Co-ordinate Bench, as are raised before us, in support of the issuance of notice under section 148 of the Act by JAO. After considering the similar contentions as raised by the Ld. DR before us, the Co-ordinate Bench held that the restriction under section 124(3) is only triggered where the assessee disputes the territorial jurisdiction of the Assessing Officer, and the said section has no relevance insofar as the inherent jurisdiction of the Assessing Officer for framing the assessment is concerned. The Co-ordinate Bench after referring to various decisions of the Hon'ble High Courts and the decision of the Hon'ble Supreme Court in the case of Kanwar Singh Saini v. High Court of Delhi, (2012) 4 SCC 307, held that there can neither be waiver of statutory requirement which goes to the root of the matter nor principle of waiver can be invoked to confer jurisdiction on an officer, which is not provided by the statute. Further, the Co-ordinate Bench after elaborately considering the decision of the Hon'ble Supreme Court in the case of DCIT (Exemption) v. Kalinga Institute of Industrial Technology (supra) held that in the present case, the taxpayer is not assailing the vesting of jurisdiction in JAO but challenging the lack of inherent jurisdiction with the JAO for initiating the proceedings under section 148A of the Act and issuing consequential notice under section 148 of the Act. Accordingly, the Co-ordinate Bench held that the challenge to the inherent lack of jurisdiction with the JAO will not be saved by the judgment of the Hon'ble

Supreme Court in the case of DCIT (Exemption) v. Kalinga Institute of Industrial Technology (supra). Ultimately, relying upon the decision of the Hon'ble Jurisdictional High Court of Andhra Pradesh in the case of Mr. Kishan Kumar Thotakura & Ors. v. ACIT in WP No. 14681/2023 & Ors, dated 28.10.2025, the Co-ordinate Bench held that the order under section 148A(d) of the Act and notice under section 148 of the Act issued by the JAO is outside the Faceless Mechanism as provided in section 144B r.w.s. 151A of the Act and "E-Assessment Scheme of Income Escaping Assessment Scheme-2022". Consequently, the Co-ordinate Bench quashed the assessment order passed by the Assessment Unit of the Income Tax Department under section 147 r.w.s. 144B of the Act. The relevant findings of the Co-ordinate Bench of the Tribunal, in the aforesaid decision, are reproduced as follows: -

"14. We have thoughtfully considered the contentions advanced by the Ld. Authorized Representatives of both parties regarding the validity of the jurisdiction assumed by the FAO for framing the assessment vide his order passed under Section 147 r.w.s 144B of the Act, dated 15/03/2024 based on the order passed under Section 148A(d) of the Act, dated 30/03/2023 and Notice issued under Section 148 of the Act, dated 30/03/2023 by the ITO, Ward 1, Tenali, i.e., the JAO.

15. We shall first deal with the Ld. DR's contention that as the assessee society had within the specified time period contemplated under sub-section (3) of Section 124 of the Act, i.e. within a period of one month from the date on which the said notice was served upon him not called in question the jurisdiction of the ITO, Ward 1, Tenali i.e., the JAO, who had issued Notice u/s 148 of the Act, dated 30/03/2023, therefore, it was precluded from assailing the same for the first time before the Tribunal.

16. Before proceeding further, we deem it apposite to cull out Section 124(3) of the Act, which reads as under:

"124 (1) xxxxxxxx

(2) xxxxxxxx

(3) *No person shall be entitled to call in question the jurisdiction of an Assessing Officer—*

(a) *where he has made a return under sub-section (1) of section 115WD or under sub-section (1) of section 139, after the expiry of one month from the date on which he was served with a notice under subsection (1) of section 142 or sub-section (2) of section 115WE or subsection (2) of section 143 or after the completion of the assessment, whichever is earlier;*

(b) *where he has made no such return, after the expiry of the time allowed by the notice under sub-section (2) of section 115WD or subsection (1) of section 142 or under sub-section (1) of section 115WH or under section 148 for the making of the return or by the notice under the first proviso to section 115WF or under the first proviso to section 144 to show cause why the assessment should not be completed to the best of the judgment of the Assessing Officer, whichever is earlier;*

(c) *where an action has been taken under section 132 or section 132A, after the expiry of one month from the date on which he was served with a notice under sub-section (1) of section 153A or subsection (2) of section 153C or after the completion of the assessment, whichever is earlier."*

17. *Having given a thoughtful consideration to the aforesaid claim of the ld. DR in the backdrop of the mandate of Sub-section (3) of Section 124 of the Act, we are unable to fathom that as to how the restriction therein contemplated, which is confined to questioning the jurisdiction of an Assessing Officer, can have any bearing on the claim of the present assessee society before us, which has assailed the validity of the assessment order passed under Section 147 r.w.s 144B of the Act, dated 15/03/2024 by the Assessment Unit, Income-Tax Department, i.e., the "Faceless Assessing Officer" (FAO) based on the Notice u/s 148 of the Act, dated 30/03/2023 issued by the ITO, Ward 1, Tenali, i.e., JAO who inherently lacked the jurisdiction for both initiating the proceedings u/s 148A of the Act and issuing Notice u/s 148 of the Act.*

18. *Before dealing with the subject issue, we deem it apposite to look into the fabric of Section 124 of the Act. On a careful perusal of Section 124 of the Act, it transpires that the same apparently deals with the issue of "territorial jurisdiction" of an Assessing Officer. Ostensibly, sub-section (1) of Section 124 contemplates vesting with the AO of jurisdiction over a specified area by virtue of any direction or order issued under subsection*

(1) and sub-section (2) of Section 120 of the Act. Sub-section (2) of Section 124 contemplates the manner in which any controversy regarding the territorial jurisdiction of an AO is to be resolved. Apropos sub-section (3) of Section 124 of the Act, the same places a restriction upon an assessee to call in question the jurisdiction of the A.O where he had initially not raised such objection within a period of one month from the date on which he was served with a notice under sub-section (1) of Section 142 or sub-section (2) of Section 143 or Section 148 or subsection (1) of Section 153A or sub-section (2) of Section 153C. To sum up, the obligation cast upon an assessee to call in question the jurisdiction of the A.O as per the mandate of sub-section (3) of Section 124 is confined to a case where he objects to the assumption of jurisdiction by the A.O, and not otherwise.

19. *At this stage, we may herein refer to certain judicial pronouncements that had in the past held the field on the aforesaid issue. The Hon'ble High Court of Bombay in the case of Peter Vaz & Ors. Vs, CIT & Ors. (2021) 436 ITR 616(Bom) and the Hon'ble High Court of Gujarat in the case of Commissioner of Income-tax v. Ramesh D. Patel [2014] 42 taxmann.com 540/225 Taxman 411/362 ITR 492 (Gujarat), had held that as Section 124 of the Act pertains to territorial jurisdiction vested with an AO under sub-section (1) or subsection (2) of Section 120, therefore, the provisions of sub-section (3) of Section 124 which puts a restriction on an assessee to object to the validity of the jurisdiction of an A.O would get triggered only in a case where the dispute of the assessee is with respect to the territorial jurisdiction and have no relevance in so far his inherent jurisdiction for framing the assessment is concerned. Further, the Hon'ble High Court of Bombay in the case of Bansilal B. Rasoni & Sons v. Assistant Commissioner of Income Tax [2019] 101 taxmann.com 20/260 Taxman 281 (Bombay) had, inter alia, observed that the time limit for objecting to the jurisdiction of the Assessing Officer prescribed under sub-section (3) of Section 124 has a relation to the Assessing Officer's territorial jurisdiction. It was further observed that the time limit prescribed would not apply to a case where the assessee contends that the action of the Assessing Officer is without authority of law and, therefore, wholly without jurisdiction. Also, the Hon'ble High Court of Bombay in the case of Commissioner of Income tax v. Lalitkumar Bardia [2017] 84 taxmann.com 213/[2018] 404 ITR 63 (Bombay) had addressed the contention of the department that where the assessee had not objected to the jurisdiction within the time prescribed under subsection (3) of Section 124 of the Act, then, having waived its said right, it was barred from raising the issue of jurisdiction after having participated in the assessment proceedings. The Hon'ble High Court had observed that the waiver can only be of one's right or privilege, but nonexercise of the same will not bestow jurisdiction on a person who inherently lacks jurisdiction. Therefore, the principle of waiver cannot be invoked to confer jurisdiction on an Officer who is acting under the Act when he does not have jurisdiction. The Hon'ble High Court, while concluding as hereinabove, had relied on the judgment of the Hon'ble Supreme Court in the case of Kanwar Singh Saini v. High Court of Delhi*

(2012) 4 SCC 307. The Hon'ble Apex Court in its aforesaid judgment, had held that it is the settled legal proposition that conferment of jurisdiction is a legislative function and it can neither be conferred with the consent of the parties nor by a superior court. The Hon'ble Apex Court further observed that if the court passes an order or decree having no jurisdiction over the matter, it would amount to a nullity as the matter goes to the roots of the cause. Also, the Hon'ble Apex Court clarified that an issue can be raised at any belated stage of the proceedings, including in appeal or execution. Elaborating further, it was observed by the Hon'ble Apex Court that the finding of a court or tribunal becomes irrelevant and unenforceable and inexecutable once the forum is found to have no jurisdiction. It was further observed by the Hon'ble Apex Court that the acquiescence of a party equally should not be permitted to defeat the legislative animation, and the court cannot derive jurisdiction apart from the statute. For the sake of clarity, the observations of the Hon'ble Apex Court in the case of Kanwar Singh Saini (*supra*) are culled out as under:

"22. There can be no dispute regarding the settled legal proposition that conferment of jurisdiction is a legislative function and it can neither be conferred with the consent of the parties nor by a superior court, and if the court passes order/decree having no jurisdiction over the matter, it would amount to a nullity as the matter goes to the roots of the cause. Such an issue can be raised at any belated stage of the proceedings including in appeal or execution. The finding of a court or tribunal becomes irrelevant and unenforceable/inexecutable once the forum is found to have no jurisdiction. Acquiescence of a party equally should not be permitted to defeat the legislative animation. The court cannot derive jurisdiction apart from the statute. (Vide *United Commercial Bank Ltd v. Workmen*, *Nai Bahu v. Lala Ramnarayan*, *Natraj Studios (P) Ltd. v. Navrang Studios*, *Sardar Hasan Siddiqui v. STAT*, *A.R. Antulay v. R.S. Nayak*, *Union of India v. Deoki Nandan Aggarwal*, *Karnal Improvement Trust v. Parkash Wanti*, *U.P. Rajkiya Nirman Nigam Ltd. v. Indure (P) Ltd.*, *State of Gujarat v. Rajesh Kumar Chimanlal Barot*, *Kesar Singh v. Sadhu*, *Kondiba Dagadu Kadam v. Savitribai Sopan Gujar* and *CCE v. Flock (India) (P) Ltd.*)"

(emphasis supplied by us)

20. We further find that the Hon'ble Supreme Court in its recent order passed in the case of *Union of India v. Rajeev Bansal* [2024] 167 taxmann.com 70/301 Taxman 238/469 ITR 46 (SC) had, inter alia, observed that the order passed without jurisdiction is nullity. It was further observed that if a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. The Hon'ble Apex Court had further observed that any exercise of power by statutory authorities inconsistent with the statutory

prescription is invalid. Apart from that, it was observed that as there cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment, therefore, any consequential order passed or action taken will be invalid and without jurisdiction. For the sake of clarity, the observations of the Hon'ble Apex Court are culled out as under:

“30. If a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. (Dr. Premachandran Keezhoth v. Chancellor, Kannur University). Further, when a statute vests certain power in an authority to be exercised in a particular manner, then that authority has to exercise its power following the prescribed manner (CIT v. Anjum M.H. Ghaswala; State of Uttar Pradesh v. Singhara Singh). Any exercise of power by statutory authorities inconsistent with the statutory prescription is invalid.....

*** ** ***

*** ** ***

*** ** ***

32. A statutory authority may lack jurisdiction if it does not fulfil the preliminary conditions laid down under the statute, which are necessary to the exercise of its jurisdiction. (Chhotobhai Jethabhai Patel and Co. V. Industrial Court, Maharashtra Nagpur Bench). There cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment. (Superintendent of Taxes v. Onkarmal Nathmal Trust). An order passed without jurisdiction is a nullity. Any consequential order passed or action taken will also be invalid and without jurisdiction. (Dwarka Prasad Agrawal V. B.D. Agrawal). Thus, the power of assessing officers to reassess is limited and based on the fulfilment of certain preconditions. (CIT v. Kelvinator of India Ltd.)”

(emphasis supplied by us)

21. We shall now advert to the judgment of the Hon'ble Supreme Court in the case of *Deputy Commissioner of Income-tax (Exemption) v. Kalinga Institute of Industrial Technology [2023] 454 ITR 582 (SC)*, that has been relied upon by the Ld. DR to impress upon us that as the assessee society in the present case before us, had, within the time allowed by the notice issued u/s 148 of the Act, dated 30/03/2023, i.e., period of 30 days, not called in question the jurisdiction of the ITO, Ward 1, Tenali, i.e., JAO, based on which the Assessment Unit, Income-Tax Department, i.e., Faceless Assessing Officer (FAO) had thereafter framed the assessment vide his order passed under Section 147 r.w.s 144B of the Act, dated 15/03/2024, therefore, as per the mandate of sub-section (3) of Section 124 of the Act, it cannot in the course of present proceedings before us object to the validity of the jurisdiction so assumed.

22. *It would be relevant to cull out the facts that were involved in the case of Deputy Commissioner of Income-tax (Exemption) v. Kalinga Institute of Industrial Technology (supra), as under:*

(i). assessee had in the aforesaid case challenged the notice issued u/s.143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar, as being without jurisdiction;

(ii). jurisdiction over the case of the assessee that was vested with ACIT, Corporate Circle-1(2), Bhuwaneshwar, was, after the filing of the return of income by the assessee, changed, and got vested with the Jt. CIT(OSD) (Exemption), Bhuwaneshwar;

(iii). it was the assessee's case that, as the jurisdiction to issue notice under Section 143(2) of the Act in its case was with the Jt. CIT (OSD)(Exemption), Bhuwaneshwar, therefore, the impugned notice issued u/s. 143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar was without jurisdiction and, thus, liable to be quashed;

(iv). Hon'ble High Court of Orissa, observing that the jurisdiction to issue notice u/s. 143(2) of the Act in the case of the assessee remained with the Jt. CIT(OSD)(Exemption), Bhuwaneshwar, therefore, held the impugned notice issued u/s. 143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar, as having been issued without jurisdiction and quashed the same.

23. *On Special Leave Petition (SLP) filed by the revenue, the Hon'ble Apex Court had, inter alia, observed that as the record revealed that the assessee had, participated in the assessment proceedings and not questioned the jurisdiction of the AO, there was no justification for the High Court to have set-aside the notice issued u/s.143(2) of the Act by the ACIT, Corporate Circle-1(2), Bhuwaneshwar. Elaborating on the scope of Section 124(3)(a) of the Act, the Hon'ble Apex Court observed that the same precluded the assessee from questioning the jurisdiction of the AO if he does not do so within 30 days of receipt of notice u/s.142(1) of the Act.*

24. *Before proceeding further, it would be relevant to point out that a plain reading of sub-section (3) of Section 120 of the Act reveals that the "Jurisdiction" vested with the Income-tax Authorities is classified into four categories, viz. (i) territorial area; (ii) persons or classes of persons; (iii) income or classes of income; or (iv) cases or classes of cases. The assessee society in the present case before us, has not assailed the vesting of jurisdiction with ITO, Ward 1, Tenali, i.e., JAO based on either of the aforesaid four categories, but has rather challenged the lack of inherent jurisdiction with the Jurisdictional Assessing Officer (JAO), both for initiating the impugned proceedings under Section 148A of the Act, as well as issuing the consequential notice under Section 148 of the Act. In our*

view, as after the introduction of the "Faceless Jurisdiction of the Income Tax Authorities Scheme, 2022" and the "e-Assessment of Income Escaping Assessment Scheme, 2022", it is only the FAO which can issue the notice under Section 148 of the Act and not the JAO, and the assessments are statutorily required to be as per the prescribed faceless mechanism provided under the provisions of Section 144(b) r.w Section 151A of the Act, therefore, the challenge by the assessee society to the inherent lack of jurisdiction with the JAO to initiate the impugned proceedings under Section 148A of the Act, as well as issue the notice under Section 148 of the Act will not be saved by the judgment of the Hon'ble Supreme Court in Commissioner of Income-tax (Exemption) v. Kalinga Institute of Industrial Technology (supra), which being distinguishable on facts will not assist the case of the revenue before us.

25. Coming back to the core issue involved in the present appeal, i.e., the validity of the assessment order passed under Section 147 r.w.s 144B of the Act, dated 15/03/2024 by the Assessment Unit, Income-Tax Department, i.e., Faceless Assessing Officer (FAO), based on the order passed u/s 148A(d), dated 30/03/2023 and Notice u/s 148 of the Act, dated 30/03/2023, issued by the ITO, Ward 1, Tenali, i.e., the JAO, we find that the same as on date is squarely covered by the Judgment of the Hon'ble Jurisdictional High Court of Andhra Pradesh in the case of Mr. Kishan Kumar Thotakura & Ors. Vs. The Assistant Commissioner of Income-tax, Writ Petition No. 14681/2023 & Ors, dated 28.10.2025. The Hon'ble High Court in its aforesaid order had held that after the formulation of the "e-Assessment of Income Escaping Assessment Scheme, 2022", the notice under Section 148 of the Act can only be issued by the FAO and not by the JAO. For the sake of clarity, the observations of the Hon'ble High Court are culled out as under:

“7. Discussion and findings:

(A). The Division Bench of the Bombay High Court in the case of Prakash Pandurang Patil Vs. Income Tax Officer, Ward 5, Panvel & Others by following the judgment of a Division Bench of the High Court of Bombay, in the case of Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors I had considered the effect and interpretation of the Section 151 (A) of the Income Tax as extracted herein under:

"3. It is apparent that the impugned notice dated 5 April, 2022 issued under Section 148 of the Act and the order of the same date under Section 148A(d) of the Act are issued by the Jurisdictional Assessing Officer ("JAO") and not under the mandatory faceless mechanism as per the provisions of Section 151A of the Act. For a notice to be validly issued under Section 148 of the Act, the respondent No.2 would be required to comply with the provisions of Section 151A of the Act, so as to adhere to the faceless mechanism,

as notified by the Central Government by notification dated 29 March 2022. A Division Bench of this Court in the case of Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors 2 had considered the effect and interpretation of the said provision. The relevant extract of the said decision reads thus:-

35. Further, in our view, there is no question of concurrent jurisdiction of the JAO and the FAO for issuance of notice under Section 148 of the Act or even for passing assessment or reassessment order. When specific jurisdiction has been assigned to either the JAO or the FAO in the scheme dated 29.03.2022, then it is to the exclusion of the other.

To take any other view in the matter, would not only result in chaos but also render the whole faceless proceedings redundant. If the argument of Revenue is to be accepted, then even when notices are issued by the FAO, it would be open to an assessee to make submission before the JAO and vice versa, which is clearly not contemplated in the Act.

Therefore, there is no question of concurrent jurisdiction of both FAO or the JAO with respect to the issuance of notice under Section 148 of the Act. The Scheme dated 29th March 2022 in paragraph 3 clearly provides that the issuance of notice "shall be through automated allocation" which means that the same is mandatory and is required to be followed by the Department and does not give any discretion to the Department to choose whether to follow it or not. That automated allocation is defined in paragraph 2

(b) of the Scheme to mean an algorithm for randomised allocation of cases by using suitable technological tools including artificial intelligence and machine learning with a view to optimise the use of resources. Therefore, it means that the case can be allocated randomly to any officer who would then have jurisdiction to issue the notice under Section 148 of the Act, It is not the case of respondent No.1 that respondent No.1 was the random officer who had been allocated jurisdiction.

36. With respect to the argument of the Revenue, i.e., the notification dated 29th March, 2022 provides that the Scheme so framed is applicable only 'to the extent' provided in Section 144B of the Act and Section 144B of the Act does not refer to issuance of notice under Section 148 of the Act and hence, the notice cannot be issued by the FAO as per the said Scheme, we express our view as follows:-

Section 151A of the Act itself contemplates formulation of Scheme for both assessment, reassessment or re-computation under Section 147 as well as for issuance of notice under Section 148 of the Act. Therefore,

the Scheme framed by the CBDT, which covers both the aforesaid aspect of the provisions of Section 151A of the Act cannot be said to be applicable only for one aspect, i.e., proceedings post the issue of notice under Section 148 of the Act being assessment, reassessment or recomputation under Section 147 of the Act and inapplicable to the issuance of notice under Section 148 of the Act. The Scheme is clearly applicable for issuance of notice under Section 148 of the Act and accordingly, it is only the FAO which can issue the notice under Section 148 of the Act and not the JAO. The argument advanced by respondent would render clause 3(b) of the Scheme otiose and to be ignored or contravened, as according to respondent, even though the Scheme specifically provides for issuance of notice under Section 148 of the Act in a faceless manner, no notice is required to be issued under Section 148 of the Act in a faceless manner. In such a situation, not only clause 3(b) but also the first two lines below clause 3(b) would be otiose, as it deals with the aspect of issuance of notice under Section 148 of the Act. Respondents, being an authority subordinate to the CBDT, and which has been laid before both House of Parliament is partly otiose and inapplicable....."

37. When an authority acts contrary to law, the said act of the Authority is required to be quashed and set aside as invalid and bad in law and the person seeking to quash such an action is not required to establish prejudice from the said Act. An act which is done by an authority contrary to the provisions of the statute, itself causes prejudice to assessee. All assesseees are entitled to be assessed as per law and by following the procedure prescribed by law.

Therefore, when the Income Tax Authority proposes to take action against an assessee without following the due process of law, the said action itself results in a prejudice to assessee. Therefore, there is no question of petitioner having to prove further prejudice before arguing the invalidity of the notice.

4. It is hence apparent that in the present case, the impugned order and the notices issued by respondent no.1 are not in compliance with the Scheme notified by the Central Government implementing the provisions of Section 151A of the Act. The Scheme, as tabled before the Parliament as per the requirements of the said provision, is in the nature of a subordinate legislation, which governs the conduct of proceedings under Section 148A as well as Section 148 of the Act. Thus, in view of the explicit declaration of the law in Hexaware Technologies Limited

(supra), the grievance of the petitioner- assessee insofar as it relates to an invalid issuance of the impugned order and the notice is required to be accepted.

5. Learned Counsel for the parties agree that in this view of the matter, the proceedings initiated under Section 148 of the Act would not be sustainable and are rendered invalid in view of the judgment rendered in Hexaware Technologies Limited (supra)." (B). Further, it is very apt to refer the judgment of the High Court of Telangana in the case of Kanakanala Ravindra Reddy Vs. Income Tax Officer 3 , decided on 14.09.2023 whereby a batch of Writ Petitions were allowed and the proceedings initiated under Section 148A as also under Section 148 of the Act were held to be bad with consequential reliefs on the ground of it being in violation of the provisions of Section 151A of the Act read with Notification 18/2022 dated 29.03.2022.

(C). It is also to be noted that the same issue had also been decided by various High Courts in India i.e., Gauhati High Court in the case of Ram Narayan Sah Vs. Union of India 4, Punjab and Haryana High Court in the case of Jatinder Singh Banngu Vs. Union of India⁵ and Telangana High Court in the case of Sri Venkataramana Reddy Patloola Vs. Deputy Commissioner of Income Tax⁶. Some views have been taken by the Division Bench of Calcutta High Court in the case of Giridhar Gopal Dalmia Vs. Union of India Vs. Ors⁷, (2023) 156 taxmann.com 178 (Telangana) (2024) 156 taxmann.com 478 (Gauhati) (2024) 165 taxmann.com 115(Punjab & Haryana) (2024) 167 taxmann.com 411 (Telangana) M.A.T. 1690 of 2023 decided on 25.09.2024. In these decisions, the various High Courts allowed the Writ Petitions in favour of the assessee in so far as the issue of jurisdiction is concerned.

(D). Admittedly, the Supreme Court has upheld the decision of the

Bombay High Court in the case of Prakash Pandurang Patil Vs. Income Tax Officer, Ward 5 Panvel & Ors in S.L.P.(Civil) Diary No.39689/2025, dated 18.08.2025, wherein, the Bombay High Court has allowed the said Writ Petition by following the judgment of the Division Bench of the Bombay High Court in the case of Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors. In view of the above factual position, we are of the considered view that the issue involved in the present batch of Writ Petitions is no more res integra.

(E). Considering the background in notifying the (E-Assessment Scheme of Income Escaping Assessment Scheme, 2022) notified by the Government of India on 29.03.2022, and in the light of the decisions of various High Courts stated supra and upon careful consideration of the contentions raised by the learned counsel appearing on either side, we hold that the impugned notices and orders which have been issued by the Jurisdictional Assessing Officer, or outside the faceless mechanism as provided under the provisions of Section 144 (b) read with Section 151 A and the "E-Assessment Scheme of Income Escaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151 A, is bad and illegal. It is made clear that the Jurisdictional Assessing Officer ("JAO") had no jurisdiction to issue the impugned orders/notices.

(F). In view of the foregoing reasons, all these Writ Petitions are to be allowed in favour of the petitioners, by setting aside the impugned notices/orders.

8. Accordingly, these Writ Petitions are allowed.

(i) Consequently, the impugned notices/orders issued under Sections 148-A(b), 148-A(d) and 148 of the Income Tax Act, 1961, in all these Writ Petitions, are hereby set-aside.

(ii) The consequential orders, if any, shall stand set-aside.

9. There shall be no order as to costs.

As a sequel, miscellaneous petitions pending, if any, shall stand closed."

We, thus, respectfully follow the judgment of the Hon'ble Jurisdictional High Court in the case of Mr. Kishan Kumar Thotakura & Ors. Vs. The Assistant Commissioner of Income-tax (supra), and on the same terms hold the impugned orders and notices issued by the Jurisdictional Assessing Officer (JAO), i.e., outside the faceless mechanism as provided in Section 144(b) r.w Section 151A of the Act and the "E-Assessment Scheme of Income Escaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151A of the Act, as bad and illegal. Consequent thereto, we herein set aside the order passed by the CIT(A), and quash the impugned assessment order passed by the Assessment Unit, Income-tax Department, i.e., FAO under Section 147 r.w.s

144B of the Act, dated 15/03/2024, for want of a valid assumption of jurisdiction on his part.”

13. As the Co-ordinate Bench of the Tribunal has dealt with all the arguments raised by the Revenue before us and decided the issue in favour of the assessee, we do not have any reason to deviate from the decision so rendered by the Co-ordinate Bench in the aforesaid decision. As regards the contention of the Ld.DR that the decision of the Hon’ble Jurisdictional High Court of Andhra Pradesh arose out of a writ proceeding and not appellate proceedings and thus is not applicable to the present case, we are of the considered view that the Hon’ble Jurisdictional High Court of Andhra Pradesh has rendered its findings on the jurisdictional issue regarding the issuance of notice by JAO after the introduction of the Faceless Assessment Mechanism and the same issue goes to the root of the matter in the present case. Therefore, we do not find any merit in this submission of the Ld. DR.

14. Accordingly, respectfully following the decision of the Co-ordinate Bench in the case of No.368 Kolakaluru Primary Agricultural Cooperative Credit Society Limited v. ITO (supra), which in turn followed the decision of the Hon’ble Jurisdictional High Court of Andhra Pradesh in the case of Mr. Kishan Kumar Thotakura & Ors. v. ACIT (supra), we do not find any infirmity in the findings of the Ld. CIT(A) in quashing the re-assessment notice issued under

section 148 of the Act by JAO. Accordingly, the quashing of the assessment order passed under section 147 r.w.s. 144B of the Act is also upheld. As a result, the grounds raised by the Revenue in its appeal are dismissed.

15. In the result, the appeal by the Revenue is dismissed.

C.O.No. 42/VIZ/2025 (A.Y. 2018-19) – Assessee’s Cross-Objection

16. Insofar as grounds raised by the assessee in its cross-objection are concerned, as we have dismissed the appeal filed by the Revenue, the cross-objection filed by the assessee becomes academic and infructuous. Therefore, the same is accordingly dismissed.

17. In the result, the cross objection by the assessee is dismissed.

18. To sum up, the appeal by the Revenue and the cross objection by the assessee are dismissed.

Continued from page no. 25...

OBSERVATIONS OF SHRI OMKARESHWAR CHIDARA,
HON'BLE ACCOUNTANT MEMBER:

While concurring with the decision of the Hon'ble Judicial Member, my observations are as under: -

19. The Hon'ble' Bombay High Court's decision in Hexaware Technologies Limited v. ACIT and Ors., (2024) 464 ITR 430 (BOM), which quashed income tax reassessment notices issued by the Jurisdictional Assessing Officer (JAO) for failing to follow mandatory faceless procedures, was challenged by the Revenue in the Hon'ble' Supreme Court and as of today the same is pending adjudication. The decision of the Hon'ble Andhra Pradesh High Court is largely in accordance with Hon'ble Bombay High Court's decision of Hexaware Technologies Limited (supra) and Telangana High Court's decision. In the cases arising from Delhi High Court, for example All India Kataria Educational Society, and Yukti Exports v. ITO (179 taxmann.com 619), Hon'ble Delhi High Court has passed orders in favour of Revenue on the same issue, and the cases are pending before Hon'ble Supreme Court. Thus, there is cleavage of opinion between High Courts, and the issue is pending before Hon'ble Supreme Court as on today. Hence, if the Hon'ble Supreme Court reverses the decision, the Revenue has liberty to revive the case.

20. In the result, the appeal by the Revenue and the cross objection by the assessee are dismissed.

Order pronounced in open court on 06th February, 2026

Sd/-
(ओंकारेश्वर चिदारा)
(OMKARESHWAR CHIDARA)
लेखा सदस्य /ACCOUNTANT MEMBER

Dated: 06.02.2026

Giridhar, Sr.PS

Sd/-
(संदीप सिंह करहैल)
(SANDEEP SINGH KARHAIL)
न्यायिक सदस्य/JUDICIAL MEMBER

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee : **Chagantipadu Primary Agri Co-op Credit Society Limited NOH957**
Door No. 1-142, Chagantipadu Village
Chagantipadu Post, Thotlavalluru Mandalam
Krishna – 521163, Andhra Pradesh
2. राजस्व / The Revenue : **Income Tax Officer – Ward – 1**
Gudiwada
O/o. The Pr. Commissioner of Income Tax
I.T. Office, SVR Plaza, Siddartha Public School
Road, Moghulrajapuram, Vijayawada – 520010
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्ड फ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam