

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRIPRADIP KUMAR CHOUBEY, JM**

**ITA No.2533/KOL/2025
(Assessment Year:2014-15)**

Sushanta Ghosh
C/O S.N. Ghosh & Associates,
Advocates, 2, Garstin Place, 2nd
Floor, Suite No.203, Off hare
Street, Kolkata-700001,
West Bengal

(Appellant)

vs.

ITO Ward 24(1)
Aaykar Bhawan,
Hooghly, Khadina More, G.T.
Road, 3rd Floor, P.O. Chinsurah,
P.S. Chinsurah, Hooghly,
West Bengal-712101

(Respondent)

PAN No. ARUPG5023C

Assessee by : Shri Somnath Ghosh, AR
Revenue by : Shri Sanat Kumar Raha, DR

Date of hearing: 21.01.2026
Date of pronouncement: 26.02.2026

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 07.10.2025 for the AY 2014-15.

2. At the time of hearing, the Id. Counsel for the assessee pressed only one issue which is against the invalid assessment framed by the National Faceless Appeal Centre, Delhi [the learned CIT (A)] vide order dated 22.03.2022, which is without jurisdiction and is accordingly, invalid.
3. The facts in brief are that the assessee engaged in the business of trading of paddy and allied products. The assessee filed the return of

income u/s 139(1) of the Income-tax Act, 1961 on 03.07.2014, declaring total income at ₹4,80,200/-. Department was in possession of the information that during the year ₹12,16,00,000/- was credited into assessee's bank account maintained with United bank of India, Arambagh Branch and has not taken into account the transactions in the books of account maintained as appearing in the said bank account. Accordingly, the income to that extent has escaped assessment. The case of the assessee was reopened u/s 147 of the Act by issuing notice u/s 148 of the Act on 27.03.2021, which was not complied with by the assessee. Thereafter, to finalize the assessment, notices u/s 142(1) of the Act were issued along with questionnaire, which were not complied with by the assessee. Thereafter, in absence of any explanation the Id. AO added ₹12,16,00,000/- to the income of the assessee by assessing the total income at ₹12,20,80,200/-.

4. In the appellate proceedings, the Id. CIT (A) confirmed the order of the Id. Assessing Officer.
5. After hearing the rival contentions and perusing the materials available on record, we find that the assessment has been framed by the National Faceless Assessment Centre vide order dated 22.03.2022, which in our opinion, is without jurisdiction as the Provisions of Section 151A of the Act which provides for faceless assessment were notified from 29.03.2022 vide notification no. 18/2022/F. No. 370142/16/2022-TPL(Part) though the same were brought on statute book by the Taxation and Other Law (realization and amendment of certain provisions) Act, 2020 with effect from 01.11.2020. Considering these facts, the assessment framed by the National Faceless Appeal Centre is null and void as the same is without jurisdiction and cannot be sustained. The case of the

assessee find support from the decision of the co-ordinate Bench in case MD Mahimud SK Vs ITO ITA No. 2230 & 2229/Kol/2024 order dated 4.3.2025. Similarly, the Telangana High Court in case of Kankanala Ravindra Reddy vs. Income-tax Officer [2023] 156 taxmann.com 178 (TELANGANA)/[2023] 295 Taxman 652 (TELANGANA)[14-09-2023], Hon'ble Jurisdictional High Court in case of Triton Overseas (P.) Ltd. vs. Union of India [2023] 156 taxmann.com 318 (Calcutta)[13-09-2023] and Hon'ble Bombay High court in Samp Furniture (P.) Ltd. vs. Income-tax Officer [2025] 477 ITR 187 (Bombay)[05-08-2024] decided the identical issue in favour of the assessee. Therefore, respectfully following the above decisions , we quash the assessment framed by the Id. AO.

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

Order pronounced in the open court on 26.02.2026.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 26.02.2026

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

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

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata