

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री इंदुरी रामाराव, लेखा सदस्य एवं श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष ।
Before Shri Inturi Rama Rao, Accountant Member &
Shri S.S. Viswanethra Ravi, Judicial Member

आयकर अपील सं./I.T.A. No.2805/Chny/2025
निर्धारण वर्ष/Assessment Year: 2012-13

Nithya Govindarajan,
No. 3, Father Randy Street,
R.S. Puram, Coimbatore 641 002.

Vs. The Income Tax Officer,
Non Corporate Ward 1(3),
Coimbatore.

[PAN:ADHPG7623H]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K.R.S. Janakiraman (assessee's
husband)
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 14.01.2026
घोषणा की तारीख /Date of Pronouncement : 25.02.2026

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 29.08.2025 passed by the Addl/JCIT(A) - 3, Mumbai for the assessment year 2012-13.

2. At the outset, we note that the Assessing Officer issued notice dated 20.03.2018 under section 148 of the Income Tax Act, 1961 ["Act" in short], in response to the same, the assessee filed return of income on 17.10.2018. The Assessing Officer completed the reassessment vide his

order dated 16.12.2019. Mr K.R.S. Janakiraman claiming to be the husband of assessee contented that the said reassessment order is barred by limitation as it should have been passed within nine months from the end of financial year in which the 148 notice was served. The Assessing Officer served notice under section 148 of the Act on the assessee on 20.03.2018, which is evident from para 1.1 at page number 1 of the assessment order. On plain reading of the sub-section 2 of section 153 of the Act, which clearly explains no order of assessment, reassessment and recomputation shall be made under section 147 of the Act after the expiry of nine months from the end of the financial year in which the notice under section 148 of the Act was served. In the present case, the Assessing Officer clearly stated that the notice under section 148 of the Act was served on 20.03.2018, therefore, in our opinion, reassessment order should have been passed within nine months from the end of financial year in which the notice under section 148 of the Act was served, i.e., end of financial year is 31.03.2018, nine months from 31.03.2018 is 31.12.2018, but, the Assessing Officer passed reassessment order on 16.12.2019. Therefore the notice dated 20.03.2018 issued under section 148 of the Act is barred by limitation and consequently, the reassessment order dated 16.12.2019 made thereon is bad under law. We find on similar circumstances this Tribunal in

assessee's own case for assessment year 2011-12 held the reassessment made thereon is barred by limitation vide its order dated 04.12.2024 in ITA No. 1687/Chny/2024 which is on record at page number 50 of the paper book and relevant portion of the order is reproduced herein below for reference:

6. *Having heard both the parties and after perusal of the records, in order to examine the aforesaid legal issue, we note from the contents of the Assessment order dated 16.12.2019, the AO has taken note of the fact of issuing notice u/s.148 of the Act on 20.03.2018 at Para No.1.1 of the Assessment Order by observing in his own words "so as to assess the income that had escaped assessment within the meaning of section 147 of the Act, a notice u/s.148 of the Act dated 20.03.2018 was issued and duly served on the assessee" and having acknowledged that assessee filed her RoI pursuant to the notice on 16.10.2018, the AO proceeded to frame the assessment on 16.12.2019 by making addition as noted supra. In this regard, it is noted that the notice u/s.148 of the Act was issued on 20.03.2018 electronically, which means it can be presumed to have been served upon the assessee on the same day. Therefore, section 153(2) of the Act prescribes the time limit to pass the assessment/re-assessment order after re-opening of assessment u/s.147 of the Act. As per sub-section (2) of section 153 of the Act, the AO is duty bound to frame the Assessment Order before the expiry of '9' months from the end of the financial year in which the notice u/s.148 was served which means that in the present case, the AO was duty bound to pass Assessment Order before 31.12.2018 and since, the AO has passed assessment order on 16.12.2019, the impugned Assessment Order dated 16.12.2019 is held to be time barred and hence, assessee succeeds on the legal issue. Therefore, the other legal issues of the addition has become academic in nature and therefore, not adjudicated.*

3. On careful findings of the above order of this Tribunal, we note that the issue raised in this appeal is similar to that of earlier AY 2011-12. Accordingly, the grounds raised by the assessee regarding validity of reassessment are allowed. In view of our decision in holding the

reassessment is bad under law, the other grounds raised on merits become academic.

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

Order pronounced on 25th February, 2026 at Chennai.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 25.02.2026

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.