

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.3128/Chny/2025
निर्धारण वर्ष/Assessment Year: 2018-19

Yuvarani,
75/8, Pavadi Street, Surampatti Valasu,
Surampatti S.O. Erode,
Tamil Nadu 638 009.

Vs. The Assistant Commissioner of
Income Tax,
Central Circle 3, Coimbatore.

[PAN:AKCPY2234J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Bhupendran, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. C. Vatchala, CIT
सुनवाई की तारीख/ Date of hearing : 05.02.2026
घोषणा की तारीख /Date of Pronouncement : 26.02.2026

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 21.07.2025 passed by the Id. Commissioner of Income Tax (Appeals) 20, Chennai for the assessment year 2018-19.

2. We find that this appeal is filed with a delay of 35 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really

prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. The Id. AR Shri S. Bhupendran referred to the additional ground No.1 and submits that the assessment proceedings initiated by the Assessing Officer by issue of notice dated 04.11.2022 under section 153C of the Income Tax Act, 1961 ["Act" in short], is null and void.

4. He submits that a search was conducted in the case of M/s. Anitha Texcot India Pvt. Ltd. on 17.03.2021. The Assessing Officer of the searched person recorded his satisfaction on 15.6.2022 and accordingly Assessing Officer of the assessee recorded his satisfaction on 06.09.2022 which is deemed to be the date of search in the case of the assessee. He drew our attention to page 17 of the paper book and referred to decision of Hon'ble High Court of Madras in the case of Harigovind v. ACIT reported in 180 taxman.com 197 (Madras) and argued that the facts and circumstances of present case is squarely covered by the decision of Hon'ble High Court of Madras in the case of Harigovind v. ACIT (supra) and prayed to allow the additional ground No.1.

5. The Id. DR Ms. C. Vatchala, CIT relied on the order of the Id. CIT(A).

6. Heard both the parties and perused the material available on record. We note that admittedly, the date of search in the case of the assessee is to be the date on which satisfaction recorded by the Assessing Officer on the assessee, i.e., 06.09.2022, which is after 01.04.2021, which is not disputed by the Id. DR, therefore, the provisions of section 153C of the Act is not applicable and thus, the notice dated 04.11.2022 issued under section 153C of the Act is invalid. Therefore, the consequent assessment order made thereon under section 153C of the Act vide order dated 08.02.2024 is fails and quashed.

7. In the result, the appeal filed by the assessee is allowed.

Order pronounced on 26th February, 2026 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 26.02.2026

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.