

**IN THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK BENCH CUTTACK**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

ITA No. 13 & 14/CTK/2026  
(Assessment Year: 2018-19)

Baijayanti Meher, Flat No. 6, Mahamaya Enclave, VIP Area, Nayapalli, Bhubaneswar-751013 (Odisha) <b>PAN No. ARZPM 5106 F</b>	Vs.	I.T.O., Ward-2(1), Bhubaneswar.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Somanath Sahoo, A.R.
Department represented by	Shri Sanjib Banerjee, Sr. DR
Date of hearing	27/02/2026
Date of pronouncement	27/02/2026

**ORDER**

**PER: BENCH**

1. These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10522626 dated 07/11/2025 for the A.Y. 2018-19 and in Appeal No. NFAC/2017-18/10522627 dated 07/11/2025 for the A.Y. 2018-19 respectively. Firstly, we take up ITA No. 13/Ctk/2026, being the quantum appeal.
2. Shri Somanath Sahoo, Id. A.R. appeared on behalf of the assessee and Shri Sanjib Banerjee, Id. Sr. DR represented on behalf of the revenue.
3. The Id. Authorised Representative submitted that the notice issued under Section 148A(b) of the Income Tax Act, 1961 (in short, the Act) is on 17/03/2022 and the time given for compliance is 23/03/2022 which is less

than the requisite seven days time. It was the submission that the notice issued under Section 148A(b) of the Act reads as follows:

GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX OFFICER ITO, WARD 2(1), BHUBANESWAR			
To: BAIJAYANTI MEHER PLOT NO 53 FLAT NO 6 MAHAMAYA ENCLAVE , VIP AREA NAYAPALLI BHUBANESWAR 751013 , Orissa India			
PAN: ARZPM5106F	A.Y: 2018-19	Dated: 17/03/2022	DIN & Notice No: ITBA/AST/F/148A(SCN)/2021- 22/1040959361(1)
<b><u>Notice under clause(b) of section 148A of the Income-tax Act,1961</u></b>			
Sir/Madam/M/s			
Whereas I have information which suggests that income chargeable to tax for the Assessment Year 2018-19 has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961. The details of the information and enquiry, if conducted, are enclosed with this notice in Annexure A.			
2 You are required to show-cause as to why, in view of the details contained in Annexure A, a notice section 148 of the Income tax Act, 1961 should not be issued.			
3 You may, to the extent technologically feasible, submit your response with supporting documents (if any) on the above mentioned issues electronically in 'e-proceeding' facility through your account in e-filing portal at your convenience on or before <b>23/03/2022</b> .			
4. This notice is being issued after obtaining the prior approval of the <b>PCIT, Bhubaneswar-1</b> accorded on date 17/03/2022 vide Reference No. <b>10000029061419</b> .			
ANAND SINGH FONIA ITO, WARD 2(1), BHUBANESWAR			
<small>Note: If digitally signed, the date of digital signature may be taken as date of document. AAYAKAR BHAWAN, RAJASWA VIHAR, BHUBANESWAR, Orissa, 751007 Email: BHUBANESWAR.ITO2.1@INCOMETAX.GOV.IN,</small>			
<small>Note:- The website address of the e-filing portal has been changed from <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> to <a href="http://www.incometax.gov.in">www.incometax.gov.in</a> * DIN: Document identification No.</small>			

It was the submission that under identical circumstances, following the decision of the Hon'ble Jharkhand High Court in the case of Satish Kumar in WP(T) No. 2640/2023 dated 28/08/2023, the Coordinate Bench of the

Ranchi Tribunal in the case of Mantosh Kumar in ITA No. 80/Ran/2024 dated 18/08/2025 and the decision of this Tribunal in the case of Rashmi Ranjan Beura Vs ITO in ITA No. 722/Ctk/2025 order dated 17/02/2026 quashed the notice issued under Section 148 of the Act. It was the prayer that the reopening is also liable to be quashed.

4. In reply, the Id. Sr. DR has vehemently supported the orders of the Assessing Officer and the Id. CIT(A).
5. We have considered the rival submissions. It is noticed that the issue of the present case regarding issue of the notice under Section 148A(b) of the Act is now squarely covered by the decision of the Hon'ble Jharkhand High Court in the case of Satish Kumar (supra) and the same has also been followed by the Coordinate Bench of the Ranchi Tribunal in the case of Mantosh Kumar (supra) and the order of this Tribunal in Rashmi Ranjan Beura Vs ITO referred to (supra). Respectfully following the decision of the Hon'ble Jharkhand High Court in the case of Satish Kumar (supra), as the time provided in the notice issued under Section 148A(b) of the Act is less than the seven days prescribed by the statute, the notice issued is held to be bad in law and consequently stands quashed. As the notice issued under Section 148A(b) of the Act stands quashed, the consequential assessment order also stands quashed.
6. In the result, this appeal of the assessee is allowed.
7. Now we take up ITA No. 14/Ctk/2026, which is against the confirmation of penalty of Rs.14,27,239/- levied under Section 271AAC(1) of the Act by the Assessing Officer.

8. Since, we have allowed the quantum appeal by quashing the impugned assessment order, therefore, penalty levied by the Assessing Officer and confirmed by the Id. CIT(A) has no legs to stand, consequently, we delete the penalty levied by the Assessing Officer and confirmed by the Id. CIT(A).
9. In the result, both the appeals of the assessee are allowed.

Order dictated and pronounced in the open court on 27/02/2026.

Sd/-  
(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Cuttack, Dated: 27/02/2026

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT(A)
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack