

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
सुश्री पद्मावती एस, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
MS. PADMAVATHY S, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.3182/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2018-19

Ramachandran Meenakshi, M.No.5/24, Ambedkar Nagar, Chitlapakkam, Jagajevanram Street, Tambaram, Chennai – 600 064. [PAN: DLGPM 5217 M]	v.	The ITO, Non Corporate Ward-22 (1), Tambaram.
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.R. Venkata Raman, C.A,
प्रत्यर्थी की ओर से /Respondent by	:	Dr. M.D.Vijay Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	18.02.2026
घोषणाकीतारीख /Date of Pronouncement	:	04.03.2026

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter referred to as "the Ld.CIT(A)"), Delhi, dated 30.09.2025 for the Assessment Year (hereinafter referred to as "AY") 2018-19.

2. The assessee, *inter alia*, has raised several grounds of appeal including legal issue challenging validity of the notice issued u/s.148 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") being bad



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in law for not obtaining approval of the competent authority. According to the Ld.AR, when the notice u/s.148 of the Act was issued on 05.04.2022 which was undisputedly beyond period of three year, therefore, approval was required to be taken as per provisions of the amended section 151 of the Act from the Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General of Income tax and not from the Principal Commissioner of Income Tax as held by the Hon'ble Supreme Court in the case of UoI v. Rajeev Bansal reported in [2024] 167 taxmann.com 70 (SC). The Ld.AR has invited our attention to the decision of the Hon'ble Supreme Court in the case of Rajeev Bansal (supra) especially to Para No.73 onwards and to a chart reproduced therein; and submitted that assessee's case would fall in the last column of the chart, since more than three (3) years have lapsed from the relevant assessment year.

**3.** The Ld.AR further submitted that in the present case, the AO issued notice for re-opening of assessment for AY 2018-19 as per new regime which had come into operation from 01.04.2021, and issued notice u/s.148A(b) of the Act on 23.03.2022 [after prior approval of the Principal Commissioner of Income Tax (Ld.PCIT, Coimbatore-I)], allowing the assessee to file reply by 30.03.2022; and then the AO issued order u/s.148A(d) of the Act on 05.04.2022 after approval by the same officer/Ld.PCIT, Coimbatore-I, and then issued notice u/s.148 of the Act



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on the same day i.e. 22.04.2022. In the aforesaid, undisputed factual background, according to the Ld.AR, prior approval taken from the Ld.PCIT (Principal Commissioner of Income Tax) is bad in law, since three (3) years have lapsed from the end of the relevant assessment year, when the notice u/s 148 was issued by AO on 05.04.2022. For buttressing such a contention, he drew our attention to sub-section 151, which prescribes the specified authority who has to accord sanction for issuance of reopening notice. According to Ld AR, without sanction/approval u/s 151 from the Income Tax Authority as specified therein, the AO can't issue reopening notice u/s.148 of the Act. Accordingly, in the present case, since more than three (3) years have elapsed from the end of the relevant assessment year, the specified authority as per sub clause (ii) of section 151, to sanction issue of notice u/s 148, was the Principal Chief Commissioner or Principal Director General or where there is no Principal Chief Commissioner or Principal Director General, then, Chief Commissioner or Director General. Since grant of sanction by the appropriate/specified authority u/s 151 is a pre-condition for the AO to assume jurisdiction u/s.148 of the Act to issue reopening of assessment notice, according to Ld AR, valid sanction by the appropriate/specified authority u/s 151 of the Act, is *sine qua non* for AO to usurp reopening jurisdiction. Therefore, the Ld.AR asserted that the



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notices issued by the AO dated 05.04.2022 u/s.148A(d) of the Act as well as u/s.148 of the Act are bad in law.

**4.** Per contra, the Ld.DR submitted that when notice u/s.148A(a) & 148A(b) of the Act were issued on 23.03.2022, which was an event before 31.03.2022 (i.e. before three years from end of the relevant assessment year), the notice issued u/s.148 of the Act on 04.04.2022 doesn't affect the notice u/s.148 of the Act for validly reopening the AY 2018-19. Therefore, the Ld.DR doesn't want us to interfere with the action of the AO taking approval from the PCIT for re-opening the case of the assessee, since it was initiated on 23.03.2022 i.e. before 31.03.2022 viz., before three years from the end of the relevant assessment year.

**5.** Heard both the parties, and perused the records, and carefully gone through the orders of the Hon'ble Supreme Court in Rajeev Bansal (supra), and note that in the present case, three (3) years time limit for AY 2018-19 falls for completion on 31.03.2022. In other words, since three (3) years from the relevant assessment year lapsed on 31.03.2022 for AY 2018-19, the authority empowered u/s.151(1) of the Act to approve reopening on or before 31.03.2022 is the Principal Commissioner of Income Tax (PCIT), but, where sanction need to be given on or after 01.04.2022, then approval/sanction should be given by the authorities empowered under clause (ii) of section 151 of the new regime i.e.



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Principal Chief Commissioner of Income Tax, and in his absence, the Chief Commissioner of Income Tax.

**6.** Reverting back to the present case, the AO is noted to have issued notice u/s.148A(b) of the Act on 23.03.2022 with prior approval of the Ld.PCIT, which action of AO is as per clause (i) of sub-section 151 and hence, in conformity with the law; but, after the time given for assessee to have filed his response, the AO is noted to have passed the order u/s.148A(d) of the Act on 05.04.2022 as well as issued notice u/s.148 of the Act with the prior approval of the Principal Commissioner, Coimbatore-I, which notice is not as per clause (ii) of sub-section 151, which is the requirement of law, because the AO issued notice u/s 148 on 22.04.2022, [i.e. after 31.03.2022]. Since three years have elapsed from end of the relevant assessment year, when the AO issued notice u/s 148, the AO ought to have taken sanction from the specified authority as given in clause (ii) of section 151 of the Act i.e. the Principal Chief Commissioner or Principal Director General or where there is no Principal Chief Commissioner or Principal Director General, then, Chief Commissioner or Director General. Admittedly, in this case, since the AO has taken sanction for issue of notice u/s 148 from authority specified under clause (i) of section 151 i.e. Principal Commissioner, Coimbatore-I and not of the specified authority under clause (ii) of section 151, we find that the AO didn't get valid sanction for issuing reopening notice u/s 148



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of the Act on 05.04.2022. And since AO didn't obtain the sanction from the specified authority as specified under clause (ii) of section 151, we are of the view, the assumption of jurisdiction by AO to issue the re-assessment notice u/s.148 of the Act for AY 2018-19, is bad in law.

**7.** It is further noted that this legal issue is no longer res integra and note that the aforesaid view of ours have been endorsed by the Hon'ble Jurisdictional High Court in the case of Core Logistic Company V ACIT in [2025] 175 taxmann.com 453 (Madras) wherein their lordships held as under: - (Para 9 Page 64)

9. A perusal of Section 151(i) would show that, the specified authority for the purpose of issuing notice under Section 148 within a period of three years from the end of the relevant assessment year is, the Principal Commissioner or Principal Director or Commissioner or Director. Further, in terms of provision of Section 149, three year time period is fixed for issuance of 148 notice, in the event of the amount is below 50 lakhs. In the present case, the amount involved is Rs.3,65,09,748/-, which is more than 50 lakhs. 148 notice was issued on 25.07.2022, which is beyond the period of three years. So admittedly, the approval has to be obtained from the Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General as defined under Section 151(ii). But, in the present case, the approval was obtained from the Principal Commissioner in terms of Section 151(i) and no approval was obtained before issuance of 148 notice in terms of provision of Section 151(ii), which is mandatory. Therefore, the notice under Section 148 was issued in the present case in violation of provision of Section 151(ii) of the Income Tax Act. In view thereof, the initiation of proceedings itself is without any jurisdiction. Hence, the same is liable to be quashed.

**8.** Respectfully following the binding decision of Hon'ble Jurisdictional High Court in the case of Core Logistic Company (supra), we allow the legal issue raised by the assessee and quash the notice issue u/s.148 of the Act dated 05.04.2022 being bad in law for not obtaining the prior



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approval of the authorities empowered under sub-clause (ii) of section 151 of the Act. Since the legal issue is held in favour of the assessee, which strikes at the root of the jurisdiction of the AO to have issued notice u/s.148 of the Act, we are not inclined to discuss the merit of the addition made in the re-assessment order dated 06.02.2024, which is null in eyes of law and rendered academic. Hence appeal of assessee is allowed.

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

Order pronounced on the 04<sup>th</sup> day of March, 2026, in Chennai.

**Sd/-**  
(सुश्री पद्मावती एस)  
**(MS. PADMAVATHY S)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
(एबी टी. वर्की)  
**(ABY T. VARKEY)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,  
दिनांक/Dated: 04<sup>th</sup> March, 2026.  
**TLN**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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