

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
And  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No.5639/Del/2025  
Assessment Years:2017-18**

<b>Vanguard Media Priate Limited, WZ 68/10 Street No.20, Sant Garh Tilak Nagar New Delhi-110018</b>	<b>Vs</b>	<b>Income Tax Officer, Ward-27(3), C.R. Building, I.P. Estate, New Delhi-110002</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No.AACCV8377J</b>		

Assessee by	None
Revenue by	Ms. Harpreet Kaur Hansra, Sr. DR

<b>Date of Hearing</b>	<b>25.02.2026</b>
<b>Date of Pronouncement</b>	<b>25.02.2026</b>

**ORDER**

**PER NAVEEN CHANDRA [A. M]:**

The above captioned appeal is preferred by the assessee against the order dated 11.07.2025, passed by National Faceless Appeal Centre/Learned Commissioner of Income Tax(Appeals), New Delhi, (hereinafter referred to as 'ld. CIT(A)), under section 250 of the Income Tax Act, 1961 [hereinafter referred to as, "Act"] for Assessment Year 2017-18. The assessment order in this appeal is passed by the Assessing Officer [for short, AO] under section 144 of the Act.

2. The assessee has raised following grounds of appeal:-
  1. *That in view of the facts and circumstances of the case, the Ld. Assessing Officer has grossly erred in law by passing assessment order without following mandate under section 127 of the Income Tax Act.*
  2. *That in view of the facts and circumstances of the case, the Ld. Assessing Officer grossly erred in law and on facts by not issuing a jurisdictional notice U/s 143(2) of the Act.*
3. None appeared on behalf of the assessee hence we decided to hear the case ex-parte with the assistance of the Ld DR. We have carefully perused the materials on record.
4. The short issue involved in the case is assessment order passed u/s 144 of the Act making additions of cash deposit of Rs 3,25,050,000/- and unexplained credits of Rs 1,00,06,493 totalling to Rs.4,25,56,493/- in the bank account of the assessee during the demonetization period. The assessee having PAN AACCV8377J, was issued notices u/s 142(1) for filing the return and furnish explanation with regard to the cash deposits which remained uncompiled with despite being afforded several opportunities. Before the ld. CIT(A), the assessee furnished written submissions as a result of which the ld. CIT(A)/NFAC set-aside the case for re-adjudication by the Assessing Officer invoking the powers under section 251(1)(a).
4. Aggrieved assessee is in appeal before us.
5. We find that there is a dispute of assessee having three PANs and the assessee having filed return under PAN AABCV5821A. The assessee was found to have another PAN AACCV8377J for which no return was

filed. The assessee however, had opened bank account under PAN AACCV8377J, in which the cash deposits were made which is now subject matter of dispute. Since no return was filed for PAN AACCV8377J, which came under scrutiny for cash deposits in bank account, the AO issued notice u/s 142(1) of the Act for filing return. As the AO did not get compliance from assessee, he gave show cause opportunities and thereafter passed an order u/s 144 of the Act. In such facts, we are of the view that no notice u/s 143(2) was required to be issued to the assessee for finalising the scrutiny assessment u/s 144 of the Act. Ground 2 is dismissed.

6. As far as objection to acquiring jurisdiction over the assessee by the AO Ward 27(3), New Delhi from AO Ward 27(4), New Delhi, in absence of order under section 127 of the Act is concerned, we find that assessee objection is not substantiated by any cogent evidence. The assessee has nowhere provided any evidence to show that there was no order u/s 127 or internal arrangement made by the Authorities concerned u/s 120/124(1), among their subordinate officers. In any case, the CIT(A)/NFAC has set aside the assessment u/s 144 of the Act to the AO for a fresh adjudication by invoking his powers u/s 251(1)(a) of the Act. The assessee is granted liberty to raise the jurisdictional issues before the AO/CIT(A). Ground 1 is allowed for statistical purpose.

7. In the result, the appeal of the assessee is partly allowed.

Order was pronounced in the open court on 25<sup>th</sup> February, 2026.

Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 11.03.2026

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-  
**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

Asstt. Registrar, ITAT, New Delhi