

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**ITA No.8456/Del/2025
[Assessment Year:2015-16]**

| | | |
|---|----|--|
| Anita Mittal, A-383, Sarita Vihar, New Delhi-110076 | Vs | Income Tax Officer, Ward-28(5), Civic Centre, Minto Road, New Delhi-110002 |
| PAN AAMPM5220A | | |
| Appellant | | Respondent |

| | |
|-------------|---------------------------|
| Assessee by | None |
| Revenue by | Shri Manish Gupta, Sr. DR |

| | |
|------------------------------|-------------------|
| Date of Hearing | 01.04.2026 |
| Date of Pronouncement | 08.04.2026 |

ORDER

PER AMITABH SHUKLA, AM,

The captioned appeal has been preferred by the assessee against order dated 17.10.2025 of the Ld. Commissioner of Income Tax(Appeal)/National Faceless Appeal Centre, New Delhi, [hereinafter referred to as 'ld. CIT(A)'] arising out of assessment order dated 20.03.2023 passed u/s 147 r.w.s. 144 of the Income Tax Act, 1961 pertaining to Assessment Year 2015-16. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. The assessee has raised following grounds of appeal:-

1. *That the notice under section 148 of the Act was issued beyond the prescribed limitation, and therefore in the absence of a valid assumption of jurisdiction by the assessing officer, the reassessment proceedings are bad in law.*
 2. *That there was no valid assumption of jurisdiction under section 147/148 of the Act, as the notice under Section 148, along with subsequent statutory notices, were issued by the jurisdictional assessing officer instead of the faceless assessing officer, and consequently the reassessment so framed in furtherance of such invalid assumption of jurisdiction is bad in law.*
 3. *That the mandatory sanction, as contemplated under section 151 of the Act, accorded by the higher authority was mechanical, therefore the assumption of jurisdiction under section 147/148 of the Act r.w.s. 151 and consequently the reassessment so framed in furtherance of such invalid assumption of jurisdiction is invalid and bad in law.*
 4. *That there was no reason to believe as contemplated under section 147/148 of the Act and consequently the issuance of notice under section 148 to commence the reassessment proceedings is also invalid and bad in law.*
 5. *That the rejection of the books of accounts by the assessing officer, the estimation of net profit at 5 Percent of the turnover shown in ITR, amounting to Rs. 1,46,37,750/-, and the consequent addition of Rs. 1,38,58,924/- to the income of the appellant is illegal, arbitrary and unjust.*
 6. *That the appellant denies her liability to pay interest under section 234C and 234D.*
3. The assessee was called absent.
 4. The ld. DR took us through the brief factual matrix of the case. The ld. AO had made an addition of Rs.1,38,58,924/- on account of some information coming from Investigation Wing of Jammu & Kashmir. The ld. CIT(A) dismissed the appeal on the premises of nonappearance.
 5. We have considered the facts of the case in the light of material available on records. We have noted that the appellant apart from

challenging the reassessment proceedings on the basis of merits of the case has also raised legal challenge qua insufficiency of jurisdiction with the assessing authority. We are conscious of the fact that no litigant benefits by non-prosecuting his/her case. Be that as it may be, we are of the view that ends of justice would be met if the matter is remitted back to the file of the Id. CIT(A) for readjudication. Accordingly, we remit the file to the Id. CIT(A) for readjudication de novo, in accordance with law and after passing a speaking order. The assessee shall comply with the statutory notices and any non-compliance would be adversely viewed. The appeal of the assessee is therefore allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 08th April, 2026.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Dated: 08.04.2026

Shabbir

Copy forwarded to:

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

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi