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

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCONTANT MEMBER

ITA No.2007 & 2008/Del/2022
Assessment Year 2014-15 & 2017-18

Red Fort Shahjahan Properties Ltd, N-266, Greater Kailash, Part-I, New Delhi-110048 PAN No.AADCR6247E	Vs.	ACIT Circle – 19(1) New Delhi
Appellant		Respondent

Appellant	Sh. Gaurav Jain, Advocate Sh. Tarun Chanana, Advocate
Respondent	Ms. Shaveta Nakra Datta, CIT DR

Date of Hearing	24.02.2026
Date of Pronouncement	17.04.2026

ORDER

PER C.N. PRASAD, JM,

These appeals are filed by the assessee against the final assessment order dated 27.06.2022 passed u/s.143(3) r.w.s.144C(13) of the Act pursuant to the directions of the DRP dated 19.04.2022 passed u/s.144C(5) of the Act, for the A.Y.2014-15 and 2017-18 respectively.

2. The assessee in both these appeals filed the following additional grounds of appeal and for the A.Y.2014-15 the additional grounds are as under :-

1. That on the facts and in the circumstances of the case and in law, the directions issued by the Dispute Resolution Panel (DRP) and the final assessment order passed pursuant thereto are illegal, without jurisdiction, bad in law, and barred by limitation, and hence liable to be quashed.

2 That on the facts and in the circumstances of the case and in law, the final assessment order passed by the AO under Section 143(3) read with Section 254 of the Act, pursuant to the directions of the DRP, has been passed beyond the time limit prescribed under the Act and is therefore liable to be quashed as barred by limitation. Reliance in this regard is placed on the judgment passed in the case of Fiberhome India Pvt. Ltd. vs. DCIT, New Delhi ITA No. 91/2024 [Delhi High Court] [05.02.2024); and Rolls Royce India Pvt. Ltd. us. DCIT, TP 3(2)(1), Delhi ITA No. 252/Del/2022 [ITAT Delhi] [04.07.2025).

In support of the above ground, a date-wise tabulation is provided below for ease of reference:

Sr. No.	*Particulars*	*Date*
1	*Date of DRP Directions under Section 144C(5)*	*19.04.2022*
2	*Date of intimation Letter of DRP Directions*	*27.04.2022*
3	*Late date for passing the final assessment order [as per Section 144C(13)*	*31.05.2022*
4	*Date of Final Assessment Order under Section 143(3) r.w.s. 254*	*27.06.2022*
	Whether Order Passed Within Limitation	*No (Barred by time)*

> *3. That on the facts and in the circumstances of the case and in law, the directions issued by the Dispute Resolution Panel (DRP) and the final assessment order passed pursuant thereto are illegal, without jurisdiction, bad in law, and barred by limitation under Section 153 of the Act, and hence liable to be quashed. Reliance in this regard is placed on the judgment of the Hon'ble Madras High Court in the case of Commissioner of Income-tax vs. Roca Bathroom Products (P.) Ltd. [2022] 445 ITR 537 (Madras) [09-06-2022).*
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> *4. That on the facts and in the circumstances of the case and in law, the directions issued by the DRP are invalid, non-est, and bad in law, as they were issued without a Document Identification Number ("DIN"), in clear violation of CBDT Circular No. 19/2019 dated 14.08.2019. Hence, the DRP's directions, as well as the consequential final assessment order passed by the AO in pursuance thereof, are illegal, void ab initio, and liable to be quashed.*

3. Referring to the petition filed for admission of additional ground the Ld. Counsel for the assessee submitted that these additional grounds were filed initially by the assessee on 08.08.2025. However, subsequently a letter was filed on 13.02.2026 withdrawing ground No.3 and 4 of additional grounds. Therefore, it is submitted that the additional ground No.3 and 4 may be dismissed as withdrawn.

4. Coming to additional ground No.1 and 2 the Ld. Counsel for the assessee submitted that these grounds are purely legal, in nature and going to the very root of the matter and no investigation of new facts are required and therefore, the same may be admitted and disposed of. Reliance was placed on the

decision of the Hon'ble Supreme Court in the case of National Thermal Power Company Ltd. Vs. CIT (229 ITR 383).

5. Heard rival submissions and perused the orders of the authorities below. On perusal of the additional ground No.1 and 2 of grounds of appeal we find that these grounds are purely legal grounds and going to the very validity of the assessment framed u/s.143(3) r.w.s.144C(13) of the Act and therefore, respectfully following the decision of the Hon'ble Supreme court in the case of NTPC Vs. CIT (supra) we admit additional ground No.1 and 2.

6. Coming to the merits of the additional ground No.1 and 2 which is on the final assessment order passed pursuant to the DRP directions as illegal without jurisdiction and barred by limitation the Ld. Counsel for the assessee submitted that in both these appeals the DRP passed directions u/s.144C(5) of the Act on 19.04.2022 and these directions of DRP were uploaded in ITBA portal on 27.04.2022 vide intimation letter for order u/s.144C(5) by generating DIN. The Ld. Counsel for the assessee submits that since the DRP directions were uploaded on portal and intimated to the assessee as well as the AO on 27.04.2022 the last date for passing the final assessment order as per provisions u/s.144C(5) of the Act is one month end of the in which such direction is received i.e. 31.05.2022. The Ld. Counsel for the assessee submitted that the final assessment order u/s.143(3) r.w.s. 254 was passed on 27.06.2022 which is clearly barred by limitation and therefore, the same is null and void, bad in law and void-ab-inito. Reliance was placed on the

decision of the jurisdictional High Court in the case of CIT, International taxation-2, New Delhi vs. Hyundai Rotem Company in ITA No.304/ 2025 and CM APPL 50009/2025 dated 29.10.2025. Referring to the said decision of the Hon'ble Delhi High court especially para Nos. 41,45, 46 and 49, the Ld. Counsel for the assessee submitted that the Hon'ble High Court on the facts before them held that when the intimation letter of DRP directions having DIN number was uploaded in ITBA portal on 26.05.2022 i.e. the date of uploading the DRP directions, the physical copy of DRP order was received by the AO only on 01.06.2022 is inconsequential as the directions alongwith DIN were already uploaded and available on 26.05.2022 and as such the time for the AO to pass final assessment order starts running from 01.06.2022 and expired on 30.06.2022. Thus the assessment order having been passed on 01.07.2022 is clearly barred by limitation. Therefore, the Ld. Counsel for the assessee submits that ratio of this decision of the Hon'ble Jurisdictional High Court squarely applies to the facts of the assessee's case.

7. On the other hand the Ld. DR submitted that the physical copy of the directions of the DRP were received on 09.05.2022 by the AO as per order sheet ITBA case history F/A. Therefore, the Ld. DR submits that the final assessment order was required to be passed on or before on 30.06.2022 and since the final assessment order was passed on 27.06.2022 the same is well within the time limit allowed in the Act.

8. Heard rival submissions, perused the orders of the authorities below and the decision relied on. The sequence of

events in this case for both the assessment years i.e. A.Y.2014-15 and A.Y.2017-18 from the date of passing of the DRP directions on 19.04.2022 till the date of passing of final assessment order on 27.06.2022 are as under :-

Sr. No.	*Particulars*	*Date*
1	*Date of DRP Directions under Section 144C(5)*	*19.04.2022*
2	*Date of intimation Letter of DRP Directions*	*27.04.2022*
3	*Late date for passing the final assessment order [as per Section 144C(13)*	*31.05.2022*
4	*Date of Final Assessment Order under Section 143(3) r.w.s. 254*	*27.06.2022*
	Whether Order Passed Within Limitation	*No (Barred by time)*

9. As we could be seen from the above sequence of events the DRP passed directions on 19.04.2022 and such directions were intimated and uploaded in ITBA portal on 27.04.2022 by generating DIN and document number, ITBA /DRP/S/91/2022-23/1042869270(1). Thereafter, the final assessment order was passed on 27.06.2022. As per the provisions of u/s.144C(13) of the Act the time for passing the final assessment order is one month from the end of the month in which the DRP directions are received. The DRP directions were intimated and uploaded in ITBA portal on 27.04.2022 by generating DIN and document number as said above. Therefore, as per provisions of section 144C(13) of the Act the final assessment order should have been passed within one

month from the end of the month in which the directions of DRP were received and in this case such date is 31.05.2022. However, the final assessment order was passed on 27.06.2022.

10. The revenue's contention is that since the AO received DRP directions on 09.05.2022 as per order sheet of ITBA case history, the final assessment order was required to be passed on or before on 30.06.2022. We observed that the Hon'ble Delhi High Court precisely answered this very question holding that the date of uploading of the DRP directions in the ITBA portal by generating DIN / document number is the date of communication of the directions to the AO and the limitation for passing the final assessment order starts running from that date and not the date of receipt of DRP directions physically by the AO. The relevant portion of the decision is as under :-

> *41. In fact, the intimation letter to respondent dated 26.05.2022 having a DIN number, would affirm that the same is the date of uploading of the DRP directions. The ITAT records a finding on the uploading of DRP directions on 26.05.2022 and the same has not been disputed by the Revenue/appellant. As is noted from the affidavit filed before the Bombay High Court, it is in addition to the uploading that the DRP directions are sent through speed post to the AO. It follows, the plea that the physical copy of the DRP order was received only on 01.06.2022 is inconsequential; as the directions along with DIN were already uploaded and available on 26.05.2022. As such, the time for the AO to pass assessment order starts running from 01.06.2022, and expired on 30.06.2022. The assessment order in the present case having been made/passed on 01.07.2022, is clearly barred by limitation.*

42. One of the submissions of Mr. Agarwal is that the present assessee was assessed by the Assistant Commissioner of the Income Tax 2 (2)(1) International Taxation, New Delhi and therefore the issue is excluded from the FAS and thereby from exclusive mode of communication. This plea does not appeal to us, for the reason, the Revenue themselves have uploaded the direction of DRP on portal, so they cannot disown that such a process is excluded from this mode of communication. That apart FAS and mode of communication are two different/separate concepts in as much as FAS denotes faceless assessment procedure, which is different from the manner in which communication should be sent by the revenue, which includes electronic communications. Suffice to state in Vodafone India Ltd. (supra), the Bombay High Court was dealing with the uploading of DRP directions and hence, the electronic mode of communication is applicable to International Taxation. It is established that the order of the DRP was uploaded to the ITBA Portal on 26.05.2022 by generating DIN, and was available to the AO on the said date.

43. One of the contentions of Mr. Agarwal is that the date of "receipt" of DRP directions is the statutory basis for commencement of limitation period available to the AO for the passing of FAO. In other words, it is his submission that the limitation starts from the date the AO is in receipt of DRP order i.e., the date of receipt of DRP order in dak on 01.06.2022. On this issue, it is apposite to consider Section 144C (13) read with Section 282(1)(C) of the Act and Section 13 of the Information and Technology Act, 2000.

44. On this proposition, the High Court of Telangana in Rapiscan Systems Pvt. Ltd. (Supra), while referring to E-Assessment Scheme of 2019, Louis Dreyfus Company India Private Limited (Supra) and Vodafone Idea Ltd. (Supra) has held that once the DRP directions are uploaded on the portal, it would mean that the DRP/originator has lost control over it on the date and time the directions were uploaded on the portal and it must be treated to be "receipt" by the recipient i.e., AO

on the same date. The relevant paragraphs of the judgment are reproduced as under:-

> *"14. The E-assessment Scheme, 2019 ([2019] 417 ITR (St.) 12) placed reliance on section 13 of the Information Technology Act for the purpose of delivery of electronic record. The relevant portion reads thus (page 21 of 417 ITR (St.)):*
>
> *"10. Delivery of electronic record.—(1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the assessee, by way of, —*
>
> *(a) placing an authenticated copy thereof in the assessee's registered account; or*
>
> *(b) sending an authenticated copy thereof to the registered e-mail address of the assessee or his authorised representative; or*
>
> *(c) uploading an authenticated copy on the assessee's mobile app; and followed by a real time alert…*
>
> *(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).‖ (emphasis supplied)*
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> *xxxx xxxx xxxx*
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> *16. The Bombay High Court in Vodafone Idea Ltd. v. Central Processing Centre [(2023) 459 ITR 413 (Bom); 2023 SCC OnLine Bom 2464; (2023) 156 taxmann.com 258 (Bom).] opened as under (page 423 of 459 ITR):*
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> *"15. Annexed to the affidavit of Mr. Satish Sharma is a screenshot of the CHN- case history notings of the **Dispute Resolution Panel proceedings uploaded on the Income-tax***

Business Application portal. *The screenshot is of the page as it appears on the Income-tax Business Application portal. A perusal of the screenshot of case history notings of the Dispute Resolution Panel read with the affidavit filed by Mr. Satish Sharma, the Chief Commissioner of Income-tax and Ms. Anne Varghese, the Joint Commissioner of Income-tax, clearly indicate* ***that once the Dispute Resolution Panel directions are uploaded and the document identification number („DIN") is generated, which is also visible on the first page of the hard copy of the Dispute Resolution Panel directions, the said document is visible to the Assessing Officer of the Faceless Assessment Unit („FAU") having jurisdiction over the permanent account number of the assessee concerned. Thus, both the affiants agree that the Dispute Resolution Panel directions once uploaded on the Income-tax Business Application portal are automatically visible to the Faceless Assessing Officer, if any assessment work item is pending related to a particular permanent account number. Admittedly assessment proceedings of the petitioner were pending. Thus, undoubtedly the Dispute Resolution Panel directions uploaded on the Income tax Business Application portal were readily and clearly visible and accessible to the Faceless Assessing Officer of the assessee....***

17. Mr. Singh made all attempts to persuade us that despite the Income-tax Business Application portal displaying the Dispute Resolution Panel directions and the same being accessible to the Faceless Assessing Officer, it was only on August 23, 2023, that the same were received by the Faceless Assessing Officer. We cannot accept this because, the E-assessment Scheme itself provides that all communication is deemed

to have been received by the assessment units concerned once received through the National e-Assessment Centre. Thus, once the e-assessment centre is in receipt of the Dispute Resolution Panel directions, the period of limitation runs from that day. There is no requirement of a deep dive in an analysis of the phrase „upon receipt of directions" as it appears in section 144C(13) of the Act. The fundamental principle of interpretation is to assign words their natural, original and precise meaning, provided that the words are clear and take into account the purpose of the statute. It is settled law that a provision should be interpreted in its literal sense and given its natural effect. This is the elementary golden rule of interpretation of statutes. Since there is no ambiguity pertaining to the phrase ‗upon receipt of the directions issued under sub-section (5) of section 144C of the Act, the Assessing Officer shall…' there is no requirement of delving in a further in-depth analysis of the clear provision.…"

21. Thus, if the provisions of section 144C as mandated by the statute are not strictly adhered to the entire object of providing for an alternate redressal mechanism in the form of Dispute Resolution Panel stand defeated. That is not the intention of the Legislature when the provision was introduced in the Act. Section 144C(10) of the Act provide that the directions of the Dispute Resolution Panel are binding on the Assessing Officer. By failing to pass any order in terms of the provision, the Assessing Officer cannot be permitted to defeat the entire exercise and render the same futile. When a statute prescribes the power to do a certain thing in a certain way, then the thing must be done in that way and other methods of performance are forbidden. Once the statute has prescribed a limitation period for passing the final order, it is expected that the internal procedure of the

Department should could itself to give meaning to and act in aid of the provision. Any procedural defect (there is none in this case) in the internal mechanism of the working of E-assessment Scheme, cannot operate against the interest of the assessee. Hence, the Faceless Assessing Officer cannot be believed that the Dispute Resolution Panel direction was received by him only on August 23, 2023 despite being uploaded on the Income tax Business Application portal on March 25, 2021. The failure on the part of the Department to follow the procedure under section 144C of the Act is not merely a procedural irregularity, but is an illegality and vitiates the entire proceeding.

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19. ***The Delhi High Court in Louis Dreyfus Company India Pvt. Ltd. v. Dy. CIT [(2024) 464 ITR 595 (Delhi); (2024) 2 HCC (Del) 782.] further held that it is obligatory under the scheme to necessarily upload the communication on the Income-tax Business Application portal. Upon uploading the information on the portal, the period of limitation as prescribed under section 144C(13) of the Income-tax Act would be liable to be computed bearing that crucial date in mind****.*

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*23****. The pivotal question is whether in view of the language employed in section 144C(13) whether directions of the Dispute Resolution Panel can be said to be received by the Assessing Officer on June 30, 2022. A conjoint reading of section 144C(5) and (13) makes it clear that upon receipt of the directions issued under section 144C(5), it is imperative for the Assessing Officer to*** *complete the proceedings within one month from end of the month in which such a direction is received. Thus, the key words used in section*

144C(13) are "upon receipt of directions issued under sub-section (5) ‖.

*24**. Although, the Delhi, Bombay and Madras High Courts have already taken a view and we respectfully agree with that once such directions of Dispute Resolution Panel are uploaded on the portal, the Dispute Resolution Panel lost control over it and the date on which it entered the portal, the recipient, i.e., the Assessing Officer comes to know about it.***

*25.** To elaborate, it is profitable to refer to section 13(1) of the Information Technology Act. This sub-section deals with "despatch of electronic record" and envisages that "despatch" of an electronic record is when it enters the computer resource outside the control of originator.** Indisputedly, in this case, the ―originator‖ is the Dispute Resolution Panel. Subsection (za) of section 2 of the Information Technology Act defines the word ―originator‖ and reads thus:*

―2. Definitions.—…

(za) originator' means a person who sends, generates, stores or transmits any electronic message or causes any electronic message to be sent, generated, stored or transmitted to any other person but does not include an intermediary;‖ (emphasis supplied).

26. Once ―originator‖ enters a computer resource outside his control, ―despatch takes place. Sub-section (2)(a) of section 13 of the Information Technology Act deals with ―receipt‖ which makes it clear that ―receipt‖ occurs at the time when the electronic record enters the designated computer resource. Thus, the meaning of ―despatch or ―receipt‖ is elaborately defined in the aforesaid sub-sections of section 13 of the Information Technology Act. The word ―computer resource‖ is also defined under

section 2(k) of the Information Technology Act, which reads thus:

2. Definitions.—…

(k) ‗computer resource‘ means computer, computer system, computer network, data, computer database or software;‖

27. In the instant case, the parties have taken a diametrically opposite view on the aspect whether the directions uploaded on the portal on June 30, 2022 can be treated to be ―receipt‖ on the part of the Assessing Officer. Shri Vijhay K Punna, the learned standing counsel for the Revenue contends that ―receipt‖ will be the date when the e-mail was received by the Revenue containing the Dispute Resolution Panel directions, i.e., on July 5, 2020.

28. ***As per the view taken by the aforesaid three High Courts there is no doubt that when the originator/Dispute Resolution Panel sends its directions in computer resource outside its control, it amounts to "despatch" and similarly, "receipt" takes place when the said electronic record enters the computer resource****.*

29. ***Section 282 of the Income-tax Act on which reliance was placed by Shri Vijhay K. Punna, the learned standing counsel for the Revenue makes it clear that in sub-section (1)(c) of section 282, the communication through electronic record as per Chapter IV of the Information Technology Act was recognised and treated to be service of notice generally. Chapter IV of the Information Technology Act contains section 13, which envisages time, place of "despatch" and "receipt" of electronic record.***

30. In order to meticulously examine the aspect of ―despatch‖ and ―receipt‖,in the present case, it is apt to quote the relevant portion of the letter dated March 5, 2024 filed along with I.A. No. 1 of 2024 in the present matter, which reads as under:

> *―2. In this regard, it is hereby stated that the directions dated June 30, 2022 were uploaded on Income-tax Business Application portal on June 30, 2022. Further, the physical copy of the directions was also sent to the Assessing Officer on June 30, 2022 through speed post.‖ (emphasis supplied)*

31. The Income-tax Department through communication dated June 30, 2022 (annexure P-19) informed that the order under section 144C(5) dated June 30, 2022 is having Document No. (DIN) ITBA/DRP/M/144C(5)/2022- 23/1043689612 (1). This is a system generated document and it does not require any signature. A conjoint reading of communications dated January 30, 2024 and March 5, 2024 (annexure P-18) and communication dated June 30, 2022 (annexure P-19) leaves no room for any doubt that the Dispute Resolution Panel's directions were despatched on June 30, 2022 and also uploaded on the portal on the same date.Thus, the Dispute Resolution Panel/originator had lost control over it on the date and time the said directions were uploaded on the portal. Hence, the same must be treated to be a "receipt" by the recipient, i.e., the Assessing Officer on the same day, i.e., June 30, 2022. (See paragraph 26.7 of Suman Jeet Agarwal v. ITO [(2022) 449 ITR 517 (Delhi); 2022 SCC OnLine Del

3141.] , where the Delhi High Court poignantly held that the portal of the Department is the "computer resource in the control of the Department").

32. In view of the forgoing discussion, there is no cavil of doubt that the Assessing Officer received the Dispute Resolution Panel's directions on June 30, 2022 and, therefore, the limitation must be counted from that date and not from July 5, 2022. The impugned assessment

orders dated August 30, 2022 and September 1, 2022 that were issued counting the limitation from July 5, 2022 in both the writ petitions are liable to be set aside as the same are issued beyond permissible period of limitation.

33. In the result, both the writ petitions are allowed by setting aside the impugned assessment orders dated August 30, 2022 and September 1, 2022. There shall be no order as to costs. Miscellaneous applications, if any, shall stand closed.‖ (emphasis supplied)

45. In fact, Ms. Kapoor has referred to the judgment of this Court and other High Courts dealing with Section 144 C (13) of the Act, in support of her submissions, as reproduced above. We agree with the submission of Ms. Kapoor that the date of uploading of the order of the DRP will ipso facto be considered as service to the recipient, more so when the DRP proceedings are also assessment proceedings and vide order dated 26.05.2022, the necessary documents were uploaded on the ITBA Portal for the perusal of the assessee and the Assessment Unit/ AO by providing DIN credentials.

46. Suffice it to state, paragraph 4(2) of E-Assessment Scheme of 2019was referred in the judgment of this Court in Louis Dreyfus Company India Private Limited (Supra),to draw a conclusion that, as per the provisions of the E- Assessment Scheme of 2019, all orders, notices and decisions have to be necessarily uploaded on the ITBA Portal. As part of the larger Faceless Assessment Regime, all filed and uploaded directives of the DRP would be construed to be sufficient service and the period of limitation as prescribed under Section 144C (13) of the Act, would be liable to be computed from the date of uploading of the order and the AO shall pass the Assessment Order, bearing that crucial date in mind.

47. If that be so, the crucial date being 26.05.2022 and the date of one month from the end of the month on which DRP order/ directive was received by the AO would be 30.06.2022. In the case of the appellant/Revenue, the FAO was passed only on 01.07.2022, which is clearly barred by limitation as contemplated under Section 144 C (13) of the Act.

48. Mr. Agarwal has relied upon the judgments, as noted below along with the propositions of law laid down therein:

*i. **GAIL (India) Ltd (Supra):-** The Court found that on a refund claim the limitation period starts from the*

"date of service" of the final assessment order. This means that simply uploading the order to a customs portal is not enough. The assessee must receive formal intimation of the order for the one-year limitation period under Section 27(1B)(c) of the Customs Act, 1962, to begin. Furthermore, Merely because the Customs Department has uploaded the final assessment order on portal is not sufficient compliance of intimation to the assessee as it is a condition sine qua non to file the refund claim within one year as per Section 27(1B)(c) of the Act from the date of finalization provided such order of assessment is communicated to the assessee. The judgment is clearly distinguishable as it is a case under the Customs Act governed by provisions of the said Act.

ii. ***Suman Jeet Agarwal (Supra)****:-In this case the impugned notices were generated and sent for dispatch through electronic mail by the Jurisdictional Assessing Officer using ITBA software developed by TCS on 31.03.2021 and through normal post on 01.04.2021. The issue in this petition was whether the "dispatch" of notices is separate from "issue". In this case a clear distinction between the generation of a notice and its issuance or dispatch was drawn. The Court held that a notice generated on the ITBA Portal is not "issued" until it is actually sent to the assessee, either by email or post. The date of dispatch is the relevant date for computing the limitation period, not the date of internal generation. This reinforces that a document's legal effect requires a demonstrable act of communication. Suffice to state, the judgment does not consider the effect of E-Assessment Scheme 2019, as was considered by the judgment in the case of* ***Louis Dreyfus Company India Private Limited (Supra).***

(iii) ***Sudhir Choudhrie (Supra):-*** *This Court held that ITAT orders must be pronounced in open court on the date of signing/declaration to trigger parties' awareness and limitation for appeals under Section 254(1). Pronouncement is an official declaration, not behind parties' backs; mere communication later cannot prejudice rights. Section 255(5) empowers ITAT to regulate procedure for justice, including pronouncement. Delayed communication (years in some cases) renders appeals ineffective; pronouncement ensures timely recourse, ending arbitrary delays.*

*iv. **Odeon Builders P Ltd. (Supra):-** This Court while interpreting Section 260A(2)(a) for limitation to appeal ITAT orders held that : (i) "Received" means by any named departmental officer (e.g., CIT(Judicial)), triggering limitation. (ii) No need to read "concerned" into the section; limitation starts from receipt by any such officer, not only the jurisdictional one. (iii) ITAT's obligation under Section 254(3) is met by sending to parties/memo details; jurisdiction changes do not postpone limitation. (iv) Earlier cases (Arvind Construction, ITAT) reconciled but inapplicable to Section 260A. (v) Post-pronouncement, departmental awareness presumed; certified copy preparation time excludable if applied immediately. (vi) Receipt by CIT(Judicial) suffices. (vii) For common orders, limitation from earliest receipt by any officer. (viii) Administrative instructions cannot override statutory limitation start date.*

v. Canon India P Ltd (Supra):-The Supreme Court held that only the "proper officer" who assessed/cleared goods under Section 17 can issue show-cause notices for duty recovery under Section 28 of the Act.. DRI-issued notice for misclassification of cameras as non video (based on 29-min recording limit) was invalid. The Review petition (2024) partially allowed, clarifying DRI officers can be empowered via notifications under Section 4(2); 2021 judgment per incuriam for overlooking Section 28(11) validation upheld.

vi. Arvind Construction Co P Ltd. (Supra):- This Court held that limitation for reference under Section 256 to High Court starts from the date the jurisdictional CIT receives the ITAT order, not the CIT(Judicial). Receipt by any "Commissioner" triggers the 60-day period, but internal forwarding delays are the Department's responsibility. Earlier decisions aligned; emphasized strict statutory interpretation without adding "concerned."

vii. CIT v ITAT & Another : (2000) 245 ITR 659 (Del):- This Court ruled that for filing reference under Section 256, limitation under Section 256(1) begins upon receipt of ITAT order by the jurisdictional CIT, not CIT(Judicial) or pronouncement date. ITAT's duty under Section 254(3) is to communicate to parties; departmental receipt by any officer starts the clock, but jurisdictional one controls for appeal decision. It was held that the point raised in the writ petition is fully

covered by a decision of this court in Arvind Construction Co. Private Limited, (Supra).

viii. Jaipuria Samla Amalgamated Collieries Ltd. (Supra):- The Supreme Court held that reopening assessment under Section 34(1)(a) of the 1922 Act (now Section 147) requires tangible evidence of escapement, not mere change of opinion. Where initial assessment overlooked certain facts but no "information" escaped notice, reopening invalid. It was emphasized that reassessment cannot substitute fresh assessment without new materials.

ix. Raghuvar India Ltd (Supra):- The Supreme Court clarified that limitation under Section 11A (5 years for extended period on suppression) applies only to show-cause for duty/tax recovery, not refunds or credits. Any law prescribing a period of limitation that creates or destroys rights must be specifically enacted. Courts cannot impose limitation periods by implication where none exist, though they may require actions affecting citizens' rights to be exercised within a reasonable time

x. Kanwar Singh Saini (Supra):- The Supreme Court held that jurisdiction is a legislative function and cannot be conferred by parties' consent or by a superior court. If a court or tribunal lacks jurisdiction, its orders or decrees are null and void, as this issue goes to the root of the matter. Such a jurisdictional challenge can be raised at any stage, including during appeal or execution. A court's findings become irrelevant and unenforceable if it lacks jurisdiction, and acquiescence by a party cannot override statutory limits, as courts derive their authority solely from legislation.

xi. M. M. Rubber & Company(Supra):- The Supreme Court held that when an authority is empowered to exercise a function or make a decision affecting parties' rights, it must do so within the prescribed limitation period. The order or decision becomes effective from the date it is signed by the authority, marking the point when the authority no longer has the power to alter or redraft it (i.e., when there is no locus poenitentiae). This date, when the order is made public, notified, or leaves the authority''s control, is considered the date the order is "made" or "passed." The date when the order is communicated to the affected party is irrelevant for determining whether the authority exercised its power within the prescribed limitation period.

xii. Mohammed Meeran (Supra):- In this case, The Supreme Court held that under Section 263(2), the 2-year limitation for revision runs from the end of the financial year in which the order sought to be revised was "made," not "received" by the assessee. Word "made" is key; receipt date irrelevant. The revision order passed within 2 years of making was valid, despite delayed communication.

49. Mr. Agarwal has relied upon those judgments for the proposition as reproduced by us. Suffice it to state that none of the judgments relied by Mr. Agarwal relates to the interpretation of the limitation in the context of an order passed under Section 144C (13) of the Act by the DRP and uploaded on the ITBA portal. As such these judgments are distinguishable on facts, more so, in view of the provisions of Section 144C (13) of the Act read with the E-Assessment Scheme of 2019. At the cost of repetition, we state that the judgment of this Court in Louis Dreyfus Company India Private Limited (Supra) and the Bombay High Court is Vodafone Idea Ltd. (Supra) has settled the position of law in this regard.

50. In view of the above discussion, we are of the view that no substantial questions of law arise for consideration in this appeal. Accordingly, the appeal is dismissed."

11. The ratio of the above decision squarely applies in the present facts of the case. Thus, respectfully following the said decision of the Hon'ble Delhi High Court in the case of CIT International Taxation-2, New Delhi Vs. Hyundai Rotem Company (supra). We hold that the final assessment order passed on 27.06.2022 u/s.143(3) r.w.s. 254 pursuant to the directions of the DRP dated 19.04.2022 for the A.Y's 2014-15 and 2017-18 are barred by limitation and the same are hereby quashed. The additional ground no.1 and 2 are allowed.

12. Since we have held that final assessment order passed for the A.Y.2014-15 and 2017-18 are barred by limitation and quashed the assessments, all other grounds raised by the

assessee need not be adjudicated at this stage as they become academic in nature and therefore, they are left open.

13. In the result, both the appeals filed by the assessee are partly allowed as indicated above.

Order pronounced in the open court on 17.04.2026.

SD/-	**SD/-**
[M. BALAGANESH] **ACCOUNTANT MEMBER**	**[C.N. PRASAD]** **JUDICIAL MEMBER**

Dated:17.04.2026

*Neha, Sr.PS

Copy forwarded to:
1. Appellant
2. Respondent
3. PCIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi