

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "I", MUMBAI**

**BEFORE MS. PADMAVATHY S, ACCOUNTANT MEMBER
AND
SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER**

**ITA No. 1102/M/2025
Assessment Year: 2015-16**

Mr. Sanand Sankardas, B-03 Om Siv Society, Datar Colony, Ashok Nagar Road, Bhandup (E), Mumbai-400042. PAN: BORPS0620C	Vs.	Income Tax Officer Int. Tax, Ward 4(2)(1), Room No. 632, Kautilya Bhavan, Mumbai-400051.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Aditya Ramachandran, A.R.
Revenue by : Shri Krishna Kumar, D.R.

Date of Hearing : 19.06.2025
Date of Pronouncement : 27.06.2025

O R D E R

Per : Raj Kumar Chauhan, Judicial Member:

1. This appeal is directed against the assessment order dated 17.12.2024 passed on the directions of Ld. Dispute Resolution Panel (in short the Ld. DRP) dated 05.12.2024 wherein addition of Rs.36,12,173/- u/s 69 of the Income Tax Act, 1961 (in short 'the Act') was made to the total income of the Assessee.

2. Brief facts as culled out from the proceeding of authority below that the Assessee is an individual having residential status as non-resident during the financial year 2014-15 relevant to the assessment year under consideration. It was observed from the department portal that during the year under consideration i.e. A.Y. 2015-16, the Assessee has made investments to purchase immovable property valued at Rs.39,62,714/-, time deposit of Rs.30,36,720/-, TDS statement interest other than interest on securities of Rs.3,56,823/- and TDS statement, payment made to non-resident u/s 195 of Rs.2,28,760/-. From the e-filing portal of the department it was noticed that the Assessee had filed return of income for the year under consideration which caused escapement of income from assessment to the tune of Rs.75,85,076/-. The case of the Assessee was reopened within the provision of section 147 of the Act by issuing notice u/s 148 of the Act dated 20.04.2022. The Assessee filed return of income in response to notice issued u/s 148 of the Act on 11.05.2022 declaring income of Rs.5,85,620/-. Further, statutory notices u/s 142(1) of

the Act dated 21.04.2024, 11.03.2023 and notice u/s 133(6) of the Act dated 08.04.2023 and 30.10.2023 were issued and served upon the Assessee. The Assessee has filed part reply to these statutory notices and therefore show cause notice dated 15.03.2024 was issued and served upon the Assessee wherein the Assessee failed to avail the opportunity of filing submissions/explanation. The Assessee failed to comply with any of the statutory notices issued during the course of proceedings u/s 148A of the Act and no requisite details were furnished and the AO proceeded on the matter on the basis of the material available on record as the matter was getting time barred by limitation on 31.03.2024. Accordingly, the best judgment assessment was carried out within the provision of section 144 of the Act. Since the Assessee failed to submit any explanation for purchase of immovable property valued at Rs.39,62,714/- and time deposit of Rs.30,36,720/- totaling to Rs.69,99,460/-, hence the said sum was added to the total income of the Assessee u/s 69 of the Act as unexplained investment. The penalty proceedings were also initiated. Accordingly, draft

assessment order was passed u/s 144C(1) of the Act and was forwarded to the Assessee for exercising the option as provided in section u/s 144C(2) of the Act.

3. The Assessee filed objection before the Ld. DRP stating:

Firstly, that the AO has passed the draft order without considering the reply submitted on the portal on 18.03.2024 against the show cause notice issued and also not considered the previous reply submitted on portal on 17.03.2023 and 20.02.2024; **secondly**, the Assessee being non-resident and working in Dubai, UAE from which he had made direct remittance for purchase of property in Kerala and the money transfer receipts and all the relevant documentary details were already provided; **thirdly** since the income had never accrued or arisen in India the investment in property cannot be termed as unexplained investment u/s 69 of the Act. **Fourthly**, fixed deposit of Rs.30,36,720/- were made from maturity of old fixed deposits, because, since 1997 the Assessee has been staying in Dubai and working as an engineer and

earning salary. The savings in fixed deposits held in India are old and being matured and reinvested during the current year and the bank statements highlighting the same were already provided.

4. After considering the arguments/objections of the Assessee the Ld. DRP issued the direction stating that

“the assessee has explained with evidence the sources of investment of Rs.30,36,720/- made in FDRs, the AO is directed to delete the addition of Rs.30,36,720/- proposed u/s 69 of the Act in respect of investment in time deposits/FDRs. As regards, the investment in property, the applicant assessee has not been able to explain the sources of investment to the extent of Rs.36,12,173/- with proper documentary evidence. Therefore, the addition to the extent of Rs.36,12,173/- u/s 69 of the Act in respect of investment in property is sustained. The objections are accordingly partly allowed.”

5. In view of the directions issued by the Ld. DRP the final assessment order was passed and the total income of the Assessee was assessed to Rs.41,97,790/- wherein the addition u/s 69 of the Act was made to the tune of Rs.36,12,173/-.

6. Aggrieved by the impugned order, the Assessee is in appeal before this Tribunal by raising following grounds of appeal:

"1. On the facts and circumstances of the case and in law, the ITO, Ward 34(3)(5), Mumbai was not having the jurisdiction over the appellant as he was a non-resident during the year and, therefore, he has erred in passing the order u/s. 148A(d) and also issuing the notice u/s. 148.

2. On the facts and circumstances of the case and in law, the ITO, Ward 34(3)(5), Mumbai has erred in passing the order u/s. 148A(d) and also issuing the notice u/s. 148 without appreciating that he was not having the jurisdiction for the same in view of Section 151A and the notification issued thereunder notifying the Assessment of Income Escaping Assessment Scheme, 2022 and, thereby, rendering the said order and the notice as well as the entire assessment proceeding as null and void.

3. On the facts and circumstances of the case and in law, the learned Assessing Officer has erred in passing the assessment order under Section 143(3) r.w.s. 144C(3) beyond the time limit provided for completion of the assessment under the provisions of Section 153.

4. On the facts and circumstances of the case and in law, the Ld. Assessing Officer erred in adding an amount of 36,12,173 under section 69 of the Act being the purchase price paid by the appellant for acquiring a property at Kerala, without appreciating the fact that the said payment was done in the earlier years and not during the assessment year under consideration."

7. On perusal of the grounds it is noticed that ground nos.1 & 2 are questioning the exercise of the jurisdiction by the AO who has passed the impugned order as well as the draft assessment order. Therefore, both the grounds will be considered simultaneously. Ground No.3 is with respect to the assessment order being time barred by limitation and that ground is not pressed and requested to be kept open. Ground No.4 pertains to the addition of

Rs.36,12,173/- made u/s 69 of the Act which has been challenged on merits.

8. We have heard the Ld. A.R. as well as the Ld. D.R.

Ground Nos.1 & 2:

9. The Assessee has submitted two paper books i.e. paper book No.1 containing 47 pages and paper book No.2 containing 89 pages. The Ld. A.R. at the very outset submitted that the fact that the Assessee is non-resident in the relevant year was brought to the notice of the Revenue Authorities while replying to the show cause notice u/s 148A of the Act dated 28.03.2022 in the reply filed and placed at page 5 of the paper book No.2. It is further submitted that the notice u/s 148 of the Act has been issued by the same AO, Ward-34(3)(5), Mumbai and not by the International Taxation, AO. The said notice has been referred at page 13 of the paper book No.2. It is therefore argued that the said AO who has issued the notice u/s 148A(b) of the Act had no jurisdiction to issue the notice because the Assessee being NRI, the jurisdiction would lie with the Income Tax Officer

(International Taxation). It is therefore submitted that the impugned show cause notice u/s 148A(b) of the Act and notice u/s 148 of the Act are liable to be set aside. In support of his argument, the Ld. A.R. has relied on the case of Jurisdictional High Court of Mumbai in Nimir Kishore Mehta vs. Assist. Commissioner of Income Tax reported as (2024) 161 taxmann.com 553 (Bom.) order dated 28.03.2024.

10. The Ld. D.R., while opposing the argument of the Ld. A.R., has submitted that the issuance of notice u/s 148 of the Act is not an illegality but a mere irregularity having no impact on the assessment and has referred and relied on the section 292BB of the Act in support of his argument stating that in the facts and circumstances of the case, the notice issued by the AO in this case shall be deemed to be valid notice by virtue of section 292BB of the Act. It is therefore argued that since the Assessee has appeared in the proceedings/enquiry relating to the assessment therefore it shall be deemed that the notice u/s 148 of the Act has been duly served upon him in

accordance with the provision of the Act and he is precluded from taking any objection in that regard.

11. The Ld. A.R., in rebuttal to the argument of the Ld. D.R., has submitted that in this appeal the service of notice is not challenged but issuance of notice has been challenged and the arguments raised by Ld. D.R. are misconceived and fallacious because section 292BB of the Act is concerned with issue in the service of notice cannot be challenged/questioned once the Assessee joins the proceedings. The Ld. A.R. further argued that because of provision of section 124 of the Act with regard to vesting with the jurisdiction to the AO by any direction or order issued under sub section 1, section 124 of the Act, no objection is required to be taken, because the AO who has been vested with jurisdiction only shall have the jurisdiction over the subject matter for the Assessee and in this case it was the international taxation AO who shall be deemed to be vested with the jurisdiction over the Assessee and not the AO who has issued notice u/s 148A(b) of the Act as well as notice u/s 148 of the Act.

The Ld. A.R. has relied upon the order of the Raipur Tribunal in the case of Mir Zardari Qureshi vs. Asst. Commissioner of Income Tax reported as (2023) 151 taxmann.com 408 (Raipur-Trib.) wherein in **para 15 of the order it was held that where an Assessee is in receipt of notice from an officer who was not vested with the jurisdiction over the case of the Assessee either u/s 124(1) or u/s 127 of the Act by notification or circular or instruction of CBDT, then, no obligation would be cast upon the Assessee to call in question his jurisdiction as per the mandate of sub section 3 of section 124 of the Act.** The Ld. A.R. has relied on para 15 & 16 of the said order which are extracted below:

“15. As regards the contention of the department that now when the assessee as per the mandate of sub-section (3) of Section 124 had not called in question the jurisdiction of the A.O within the stipulated time period of one month from the date of receipt of notice u/s.148, dated 09.03.2018 from the ITO, Ward-1(3), Bhilai, therefore, he could not have assailed the same for the very first time in the course of the present proceedings, in my considered view does not merit acceptance. As stated by the Ld. AR and, rightly so, as the notice u/s.148, dated 09.03.2018 issued by the Income-Tax Officer, Ward-1(3), Bhilai was not a notice issued by an authority falling within the meaning of “Assessing Officer” i.e. either of the authorities contemplated in Section 2(7A) of the Act, viz. such authority who was vested with the relevant jurisdiction by virtue of any directions or orders issued under subsection (1) or sub-section (2) of Section 120 of the Act or any other provision

of the Act; or any such authority who was directed under clause (b) of subsection (4) of Section 120 to exercise or perform all or any of the powers and functions conferred on, or assigned to, an Assessing Officer under the Act; therefore, no obligation was cast upon the assessee to call in question his jurisdiction on receipt of notice u/s.148, dated 09.03.2018 from him. My aforesaid conviction that where an assessee is in receipt of notice from an officer who was not vested with the jurisdiction over the case of the assessee either u/s. 124(1) or u/s.127 or by notification or circular or instruction of CBDT, then, no obligation would be cast upon the assessee to call in question his jurisdiction as per the mandate of sub-section (3) of Section 124 of the Act is supported by the orders of the co-ordinate benches of the Tribunal, i.e, ITAT, Gauhati in the case of Balaji Enterprise Vs. ACIT (2021) 187 ITD 111 (Gau.) and the ITAT, Kolkata Bench in the case of OSL Developers (P) Ltd. Vs. ITO, (2021) 211 TTJ (Kol) 621. We further find that a similar view had also been taken by the Hon'ble High Court of Gujarat in the case of CIT Vs. Ramesh D Patel (2014) 362 ITR 492 (Guj.). It was observed by the Hon'ble High Court that the provisions of sub-section (3) of Section 124 pertains to the dispute of the assessee with respect to the territorial jurisdiction of the A.O and have no relevance in so far the inherent jurisdiction is concerned.

16. Also, the Hon'ble High Court of Calcutta in its order passed in the case of West Bengal State Electricity Board Vs. Deputy Commissioner of Income Tax & Anr (2005) 278 ITR 218 (Cal.) had observed that it is an admitted proposition that no jurisdiction can be conferred by default or aby agreement and a decision without jurisdiction is nullity. It was further observed by drawing support from the judgment of the Hon'ble Supreme Court in the case of Kiran Singh Vs. Chaman Paswan, AIR 1954 SC 340 (Para 6) that a defect of jurisdiction, whether it be pecuniary or territorial is incurable. Apart from that the Hon'ble High Court of Bombay in the case of Bansilal B. Rasoni & Sons Vs. Assistant Commissioner of Income Tax & Anr (2019) 260 Taxman 281 (Bom.) had observed that the time limit for raising objection to the jurisdiction of the A.O prescribed under sub-section (3) of Section 124 has a relation to the A.O's territorial jurisdiction and the same would not apply to a case where the assessee contends that the action of the A.O is without authority of law and therefore, wholly without jurisdiction. For the sake of clarity, the relevant observation of the Hon'ble High Court is culled out, as under:

“7. We are also in agreement with the contention of the Counsel for the petitioner that the petitioner's objection to the jurisdiction of the Assessing Officer on the ground that if no search was initiated, notice under Section 153A of the

Act could not have been issued, cannot be curtailed on the ground that such objection was raised beyond the period referred to in sub-section (3) of Section 124 of the Act. Section 124 of the Act pertains to jurisdiction of Assessing Officers. Sub-section (1) of Section 124 lays down territorial jurisdiction of the Assessing Officer. Sub-section (2) of Section 124 provides that where the question arises under said section, as to whether an Assessing Officer has jurisdiction to assess any person, such question shall be determined by the authority prescribed under the said sub-section. Sub-section (3) of section 124 provides time limits for a person to call in question jurisdiction of an Assessing Officer. Clause (c) of sub-section (3) of section 124 provides that no person shall be entitled to call in question jurisdiction of an Assessing Officer where an action has been taken under Section 132 or section 132A, after the expiry of one month from the date on which he was served with a notice under sub-section (1) of Section 153A or sub-section (2) of Section 153C of the Act or after the completion of the assessment, whichever is earlier. In clear terms, the time limit for raising objection to the jurisdiction of the Assessing Officer prescribed under sub-section (3) of section 124 has a relation to the Assessing Officer's territorial jurisdiction. The time limit prescribed would not apply to a case where the assessee contends that the action of the Assessing Officer is without authority of law and, therefore, wholly without jurisdiction."

On the basis of our aforesaid deliberations, I am of the considered view that now when the assessee has assailed the framing of the assessment u/ss.144/147 dated 07.12.2018 on the ground that the initiation of proceedings u/s.147 of the Act by the ITO, Ward-1(3), Bhilai is without authority of law and, therefore, wholly without jurisdiction, the aforesaid objection of the Ld. DR that the failure on the part of the assessee to call in question the jurisdiction of the A.O within the time limit prescribed under sub-section (3) of Section 124 cannot be accepted.

12. We have considered the submissions and examined the records. To appreciate the arguments advanced on behalf of the parties, as was noted earlier by us that in support of his argument that the AO who issued the notice

u/s 148 of the Act was having no jurisdiction on the case of the Assessee, he has relied on the case of Hon'ble Bombay High Court in the case of Nimir Kishore Mehta (supra), we deem it fit to extract para 9 to 18 of the order (supra) as under:

“9. Dr. Shivaram submitted that notice, if any, for reopening under Section 148A of the Act could be issued only by an officer, who had jurisdiction over the Petitioner. Dr. Shivaram further submitted that only the Commissioner of Income Tax (International Taxation)-3, Mumbai and the officers under him will have jurisdiction to issue the impugned notice to Petitioner. Dr. Shivaram relies upon a notification no. SO 2814(E) [No. 57/2014 (F. No. 187/29/2014 ITA.I)] dated 3rd November 2014 issued by Central Board of Direct Taxes under Section 120 of the Act - jurisdiction. Dr. Shivaram also submitted that the notice issued by Respondent No. 1, therefore, was invalid and of no effect since it is issued by an officer who did not have jurisdiction over Petitioner.

10. Since in the affidavit-in-reply a stand is taken that the file can be transferred now to the AO who had jurisdiction over Petitioner, Dr. Shivaram submitted, relying on CIT v. M.I. Builders (P.) Ltd. [2014] 44 taxmann.com 360/[2012] 349 ITR 271 (Allahabad) that the notice issued by Non-jurisdictional Assessing Officer is invalid, no records can be transferred when the proceedings were invalid ab-initio and such transfer cannot validate any proceedings taken in continuation thereof.

11. Ms. Nagaraj appearing for Respondents-Revenue relying on a judgment of Hon'ble Delhi High Court in Abhishek Jain v. ITO [2018] 94 taxmann.com .355/405 ITR 1/2018 SCC Online Delhi 9435 submitted that the objections as to the jurisdiction of AO cannot be equated with lack of subject matter jurisdiction and therefore, the fact that Respondent No. 1 has issued a notice under Section 148A(b) of the Act, cannot be fatal.

In our view, this judgment does not help in the case of Respondents-Revenue because that was a case where the AO had concurrent jurisdiction. That was not a case where per-se there was lack of jurisdiction.

12. This Court in Pavan Morarka v. Asstt. CIT [2022] 136 taxmann.com 2 following M.I. Builders (P.) Ltd. ((supra)) has held

that a notice issued by an officer who did not have jurisdiction over Assessee, would be invalid. Paragraph No. 16 of the said judgment reads as under:

"16. Respondent's stand that the Assessing Officer at New Delhi had issued a notice under section 148 of the said Act on petitioner on 22nd March 2013 before the limitation period expired and, therefore, the impugned notice issued by the Assessing Officer at Mumbai in continuation of the said proceedings must also be treated as valid and within time is misconceived. This is because we notice that the notice issued by the Assessing Officer at New Delhi itself was invalid and of no effect since it was issued by an officer who did not have jurisdiction over petitioner. We gather support from the case of CIT v. M.I. Builders (P.) Ltd. (supra), the assessee had raised the objection with regard to continuation of the proceedings by Income-tax Officer 1 (I), Lucknow on the ground that the said proceedings are illegal as the notice under section 148 of the said Act issued itself was devoid of proper jurisdiction and ab initio void. The Income-tax Officer 1(1), Lucknow, however, without considering the objection continued to proceed in the matter and passed the assessment order and also directed to initiate penalty proceedings. The CIT(A) dismissed the appeal of the assessee but the ITAT in the appeal filed by the assessee allowed the appeal of the assessee on the ground that notice issued under section 148(1) of the said Act was without jurisdiction and, therefore, the subsequent proceedings are invalid. Feeling aggrieved, the Revenue preferred an appeal before the High Court. While dismissing the appeal of the Revenue, the Court held that when the notice under section 148(1) of the said Act was issued, ACIT, Range-IV, Lucknow had no jurisdiction over the assessee as the jurisdiction over the assessee was transferred to the Additional CIT, Range-1, Lucknow. It was held that there cannot be situation where two Assessing Officers would have simultaneous jurisdiction over the assessee. Accordingly, it was held that the Tribunal had rightly held that the issuance of notice under section 148(1) of the said Act by the non-jurisdictional Assessing Officer was without jurisdiction."

13. It will also be useful to reproduce paragraph no. 17 of M.I. Builders (supra) and it reads as under:

"17. Having heard learned Counsel for the parties and perusing the records, we are of the view that on 29.03.2004, when the notice under Section 148(1) of the Act was issued, ACIT, Range-IV, Lucknow have no

jurisdiction over the Assessee on the date of issuance of such notice as the jurisdiction over the Assessee was transferred to the Additional CIT, Range-1, Lucknow vide order dated 01.08.2001 passed under Section 120 of the Act by the CCIT, Lucknow. Therefore, it cannot be situation where two Assessing Officers would have simultaneous jurisdiction over the assessee, one being Additional CIT, Range-1, Lucknow and other being ACIT, Range-IV, Lucknow. In these backgrounds, the Tribunal has rightly held that the issuance of notice under Section 148(1) of the Act by the ACIT, Range-IV, Lucknow was without jurisdiction."

14 In the circumstances, the fact that Petitioner has been filing returns as a Non-resident, cannot be disputed. The fact that the Petitioner, cannot be disputed. over

15. The further point is Respondent No. 1 has also in effect admitted that he has no jurisdiction over Assessee, but he issued the notice because the information and PAN of Assessee were transferred to the charge of Respondent No. 1 at the fag end of March 2023 for issuing notice under Section 148A(b) of the Act and it was getting time barred by limitation on 31 March 2023. He also admits that it has come to his knowledge that Assessee is an NRI when the reply to notice under Section 148A(b) of the Act was made. Notwithstanding that Respondent No. 1 did not migrate the PAN also of Assessee to the concerned AD because according to him, the time was short and notice stage only prima-facie reasons are adequate and it is not necessary to give a conclusive finding about the issue involved.

16. We are not satisfied with the explanation offered of shortage of time and that still cannot give jurisdiction to the AO, who did not have jurisdiction.

17. In the circumstances, Rule is made absolute in terms of prayer clause (a), which reads as under:

"(a) That this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside (1) Notice dated April 12, 2023 issued by the Respondent No. 1 under Section 148 of the Act [Ex-A), (ii) the impugned order also dated April 12, 2023 passed under Section 148A(d) by the Respondent No. 1 [ExB] and (iii) the impugned Notice dated March 25, 2023 issued under Section 148A(b) of the Act [Ex-C-2]."

18. Petition disposed. There will no order as to costs."

13. We have also examined the reply filed by the Assessee to the notice u/s 148A(b) of the Act in page 5 of the paper book No.2 and the contents of the reply are extracted as under:

"To,

Officer in charge,

Ward 34(3)(5), Mumbai.

Sub: Response to notice dated 28/03/2022 (DIN: ITBA/AST/F/148A(SCN)/2021-22/1041780172(1))

Respected Sir,

With respect to your notice, I have to state as follows:

1. I am a non resident Indian having income only from Interest on deposits.

For the year under consideration, I had a total interest income of Rs.5,85,616.

<i>SI no.</i>	<i>Particulars</i>	<i>Amount (Rs)</i>	<i>TDS deducted</i>
<i>1</i>	<i>Interest income from State Bank of Travancore</i>	<i>3,56,830</i>	<i>Nil</i>
<i>2</i>	<i>Interest income from State Bank of Travancore</i>	<i>2,28,786</i>	<i>28,726</i>
	Total	5,85,616	28,726

Being a NRI, I was of the view that sufficient TDS would have been deducted by the bank and will not need to pay any additional taxes. Therefore, I did not calculate the income tax liability and did not file the return for that year.

But the estimation was wrong and now the same has been corrected. I have paid the income tax alongwith applicable interest. The tax paid challan is attached herewith. Computation

of Income and tax payable thereon has been attached for your reference.

2. A property in Kerala was purchased during the year. The source of funds was out of the maturity proceeds of fixed deposits.

Following documents are attached for your reference:

- i. Bank statement showing maturity of fixed deposits and payments against purchase of property.*
- ii. Computation of Income for the year.*
- iii. Income tax paid challan.*
- iv. Agreement of property purchased.*

I request you to consider this as an error of estimation and close the proceedings.

Yours faithfully,

Sanand Sankardas.”

14. Further, we have noticed that in the order u/s 148A clause (d) of the Act dated 20.04.2022 in para No.4, the AO has acknowledged the response to the notice by the Assessee that he was NRI for the relevant year. Therefore, it is not the case of the Revenue that the AO who has issued the impugned notice u/s 148 of the Act was not aware that the Assessee was NRI for the relevant year. Thus, we are of the considered opinion that in the arguments of the Ld. D.R. wherein he has tried to invoke section 292BB of the Act, because of the above discussion and the judicial precedent relied by the Ld. A.R., there is

no merit found in the arguments from applicability of section 292BB of the Act in the case of the Assessee. Further, in view of the findings of the Hon'ble Jurisdictional High Court in the case of Nimir Kishore Mehta (supra) the Ld. AO who had issued the notice u/s 148 of the Act was not having jurisdiction on the case of the Assessee. Therefore, the issuance of show cause notice u/s 148A(b) of the Act, passing of the order u/s 148A(d) of the Act and subsequent issuance of notice u/s 148 of the Act by the AO in this case are held to be carried out without having jurisdiction over the issue and the said proceedings are bad in law and accordingly liable to be quashed. Accordingly, ground Nos.1 &2 are decided in favour of the Assessee.

Ground Nos.3 & 4

15. In view of the decision on ground Nos.1 & 2 in favour of the Assessee wherein the notice issued u/s 148 of the Act were held to be issued without any jurisdiction, the decision on ground Nos.3 & 4 pails into insignificance and

has been rendered academic and therefore needs no adjudication.

16. The appeal of the Assessee is disposed of in favour of the Assessee in above manner.

Order pronounced in the open court on 27.06.2025.

**Sd/-
(PADMAVATHY S)
ACCOUNTANT MEMBER**

**Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.