

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "डी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.2626/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2019-20

The Income Tax Officer Ward-1 Sector-11 Udhyog Bhavan Gandhinagar 382 021	<u>बनाम/</u> <u>v/s.</u>	Krunalkumar Virmbhai Desai Plot No.267/2, Sector-7A Gandhingar - 382 007 (Gujarat)
स्थायी लेखा सं./PAN: AMBPD 5662 Q		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri D.K. Parikh, AR	
Revenue by :	Shri Rameshwar P. Meena, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 23/02/2026
घोषणा की तारीख /Date of Pronouncement: 01/04/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 24/10/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2019-20.

2. In this case, during the pendency of the appeal before the Ld. CIT(A), the assessee approached the Hon'ble Gujarat High Court and contested the validity of the assessment order on the ground that no proper notice u/s.142(1) of the Act was served upon the assessee. The Hon'ble Gujarat High Court, in R/Special Civil Application No.7402 of 2024 vide order dated 16/10/2025, observing that no proper opportunity was given to the assessee during the assessment proceedings, quashed the assessment order dated 21/03/2024 passed u/s.147/144B of the Act and, consequently, also quashed the demand notice issued u/s.156 of the Act dated 21/03/2024 and remanded the matter to the file of the Assessing Officer (AO) to pass a fresh assessment order.

3. Since vide the aforesaid order dated 16/10/2025 of the Hon'ble High Court, the impugned assessment order already stood quashed, therefore, any appeal filed or pending before the Ld. CIT(A) on the said date had become infructuous, however, the Ld. CIT(A) proceeded to decide the appeal of the assessee and quashed the assessment order on the ground that reopening of assessment was not valid.

4. Since after the decision of Hon'ble Gujarat High Court dated 16/10/2025, there was no validly existing assessment order and, therefore, the Ld. CIT(A) was not supposed to proceed to adjudicate the appeal. Any order passed by the Ld. CIT(A) after the decision of the Hon'ble Gujarat High Court on 16/10/2025, thus, has no validity and is to be treated as *non est*.

5. Accordingly, the appeal of the Revenue is hereby allowed, the order of the Ld. CIT(A) is hereby quashed. The AO will proceed with the assessment

as directed by the Hon'ble Gujarat High Court vide order dated 16/10/2025. Any observation made by us in this order will not have any bearing on the rights of the assessee. The assessee will be entitled to take all grounds as available to it in accordance with law.

6. In the result, the appeal of the Revenue is allowed.

Order pronounced in the Open Court on 01/04/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 01/04/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A) -
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad