

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E' : NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No.3524/Del/2025  
Assessment Year : 2013-14

Income Tax Officer,  
Gurgaon.

(Appellant)

Vs. M/s Navyug Eduventures Private  
Limited,  
100 Aspen Greens, Nirvana  
Country, Sector-50,  
South City-2,  
Gurgaon – 122 018.  
PAN : AADCN9178N.  
(Respondent)

Cross Objection No.271/Del/2025  
(In ITA No.3524/Del/2025)  
Assessment Year : 2013-14

M/s Navyug Eduventures  
Private Limited,  
100 Aspen Greens, Nirvana  
Country, Sector-50,  
South City-2,  
Gurgaon – 122 018.  
PAN : AADCN9178N.  
(Appellant)

Vs. Income Tax Officer,  
Gurgaon.  
(Respondent)

Revenue by : Ms. Amisha S. Gupt, Senior DR.  
Assessee by : Shri Suraj Bhan Nain, Advocate and  
Shri Sumeet Khanna, CA.

Date of hearing : 07.04.2026  
Date of pronouncement : 15.04.2026

**ORDER**

**PER MAHAVIR SINGH, VP**

This appeal by the Revenue and the cross-objection by the assessee are arising out of the order of learned CIT(A), NFAC, Delhi in

appeal No.NFAC/2012-13/10130920, order dated 30<sup>th</sup> January, 2025. Assessment was framed by the Assessing Officer of NFAC for the assessment year 2013-14 under Section 147 read with Section 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 30<sup>th</sup> March, 2022.

2. At the outset, learned Counsel for the assessee Shri Suraj Bhan Nain pointed out that the assessee has raised jurisdictional issue that the notice under Section 148 of the Act is without jurisdiction and for this, he drew our attention to ground No.2 of the cross-objection, which reads as under:-

*"2. That having regards to the facts and circumstances of the case, the Ld. Commissioner of Income Tax (Appeal) erred in not holding that the impugned Notice u/s 148 of the Income Tax Act, 1961 for A.Y. 2013-14 issued on 01.04.2021 by the Ld. Assessing Officer as per old provisions of section 148, which were substituted by the new provisions w.e.f. 01.04.2021 by the Finance Act 2021, is void ab initio and invalid."*

3. Learned Counsel for the assessee stated that the impugned notice under Section 148 of the Act (which is enclosed in assessee's paper book at page 158) dated 31<sup>st</sup> March, 2021 and it was also signed on 31<sup>st</sup> March, 2021, but it was released by the Department only on 1<sup>st</sup> April, 2021. Learned Counsel for the assessee explained that with effect from 1<sup>st</sup> April, 2021, the entire scheme of reopening is amended and the entire process is provided in the provisions of Section 148 of the Act, which is not followed and therefore, the entire reassessment proceedings based on such belated notice is invalid. Learned Counsel pointed out that the assessment year involved is AY 2013-14 and the notice under Section 148 for AY 2013-14 is barred by limitation as the said notice was issued to the assessee on 1<sup>st</sup> April, 2021 by email though it was digitally signed on 31<sup>st</sup> March, 2021 and hence, the entire assumption of jurisdiction for reopening the assessment under

Section 147 read with Section 148 is without assuming valid jurisdiction and hence, initiation of proceedings under Section 147 of the Act is void ab-initio and bad in law.

4. When these facts were confronted to the learned CIT-DR, she could not controvert the above fact situation.

5. We have heard the rival contentions and perused the material placed before us. We find that the notice under Section 148 of the Act is available in assessee's paper book at page 158 and the proof of email issued to the assessee and sending time stamp is 1<sup>st</sup> April, 2021 as per ITBA document, which reflects that the notice has been issued on 1<sup>st</sup> April, 2021. The learned CIT-DR could not controvert or place any document to demonstrate that the requirement of issuing notice under Section 148 of the Act on 31<sup>st</sup> March, 2021 i.e., the same date as it was digitally signed, was fulfilled. Since the date of issuance of notice under Section 148 of the Act is 1<sup>st</sup> April, 2021, the notice under Section 148 of the Act can be construed as having been issued under Section 148A(b) of the Act under the provisions of Section 148 of the Act as inserted by the Finance Act, 2021 with effect from 1<sup>st</sup> April, 2021, as held by Hon'ble Supreme Court in the case of Union of India Vs. Ashish Agarwal – [2022] 444 ITR 1 (SC). But, the Assessing Officer has to follow necessary process laid down in the amended provisions under Section 148A of the Act. The amended provisions of Section 148 and 148A of the Act mandate conducting of an enquiry if required under Section 148A(a) of the Act and providing an opportunity of being heard to the assessee under Section 148A(b) of the Act and passing of an order under Section 148A(d) of the Act after taking due approval from specified authority before issuing notice under Section 148 of the Act is necessary, which is missing in the present case. Hence, we are of the view that notice under Section 148 of the Act issued on 1<sup>st</sup> April, 2021 is barred by limitation and without following due process of law

as mandated under Section 148(a) of the Act. Hence, notice issued under Section 148 is invalid and bad in law. We hold so.

6. Coming to the Revenue's appeal, since we have adjudicated the jurisdictional issue in favour of the assessee and quashed the reopening notice issued under Section 148 of the Act, the appeal of the Revenue on merits has become academic and accordingly, is dismissed.

7. In the result, the appeal of the Revenue is dismissed and the cross-objection of the assessee is allowed.

Decision pronounced in the open Court on 15<sup>th</sup> April, 2026.

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Sd/-

**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

VK.

Copy forwarded to: -

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

Assistant Registrar