

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
&
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

ITA No.:357/Bang/2026
Assessment Year : 2015-16

Subbaro Anandarao Hatigadur Cross, Shahapur S.O, Kalburagi - 585223 PAN: ALWPA5318C	Vs.	Income Tax Officer Ward - 1, Yadgir
APPELLANT		RESPONDENT

Assessee by	:	Ms. Harsha J Advocate
Revenue by	:	Shri Nishant Agarwal JCIT

Date of Hearing	:	09-06-2026
Date of Pronouncement	:	25-06-2026

ORDER

PER SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

1. The assessee has filed the present appeal against the impugned order dated 04-11-2025, passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income Tax (*Appeals*), National Faceless Appeal Centre, Delhi [*"learned CIT(A)"*] for the assessment year 2015-16.
2. During the hearing, the learned Authorised Representative (*"learned AR"*), at the outset, submitted that the assessee was not granted the

time prescribed by the statute for responding to the notice issued under section 148A(b) of the Act. It was submitted that the provisions of section 148A(b) of the Act specifically mandate a time of not less than 7 days to be granted to the assessee to respond to the show cause notice issued under the said section. However, in the present case, vide notice dated 18-03-2022 issued under section 148A(b) of the Act, the assessee was granted only 5 days, i.e. till 23-03-2022, to respond to the said notice. Accordingly, the learned AR submitted that the said notice is not in conformity with the provisions of the Act, and therefore, the entire re-assessment proceedings culminating in the assessment order dated 24-03-2023 passed under section 147 r.w.s. 144B of the Act is void *ab initio*. In support of its contention, the learned AR placed reliance upon the decision of the Hon'ble Jurisdictional High Court in Bangalore Thulaseedas Srinath V/S IT Officer, WP No. 14325 of 2024 dated 25-06-2024 and Doddagarudanahalli Vyavasaya Seva Bank Niyamitha vs. Income Tax Officer [2025] 174 taxmann.com 864 (Karnataka). The learned AR submitted that in the aforesaid decisions, where the taxpayer was not granted the minimum period of 7 days prescribed under the statute to respond to the notice under section 148A(b) of the Act, the Hon'ble Jurisdictional High Court quashed such notice and the re-assessment proceedings.

3. From the perusal of the notice issued under section 148A(b) of the Act, which forms part of the paper book on Page No. 1, we find that the said notice was issued on 18-03-2022 and the assessee was directed to submit its response with supporting documents on or before 23-03-2022. From the perusal of the provisions of section 148A(b) of the Act, we find that the statute specifically mandates the Assessing Officer to provide an opportunity of being heard to the assessee by serving upon him a notice to show cause within such time, as may be specified in the notice, being not less than 7 days. Thus, it is evident that in the present case, the assessee was not granted the minimum time required under statute to respond to the notice issued under section 148A(b) of the Act. From the perusal of the decisions relied upon by the learned AR, which also forms part of the case law compilation, we find that the Hon'ble Jurisdictional High Court in similar circumstances quashed the notice issued under section 148A(b) of the Act, since the time granted was short of the minimum period of 7 days as prescribed under section 148A(b) of the Act. Therefore, respectfully following the decisions of the Hon'ble Jurisdictional High Court cited supra, we are of the considered view that the notice issued under section 148A(b) of the Act on 18-03-2022 is not in conformity with the provisions of the Act. Accordingly, it is quashed as being bad in law. Consequently, the entire reassessment proceedings and the assessment order passed in the present case are also quashed.

4. In the result, the appeal by the assessee is allowed.

Order pronounced in the open court on 25th June, 2026

Sd/-

(PRASHANT MAHARISHI)
VICE PRESIDENT

Sd/-

(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Bangalore,

Dated, the 25th June, 2026.

VM

Copy to:

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

By order
Assistant Registrar,
ITAT, Bangalore