आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.547/SRT/2026
(Assessment Year: 2014-15)

Darshnaben Ketanbhai Patel, Asnap Olpad, Surat -394540 Gujarat	**बनाम/** Vs.	**Income Tax Officer**, Ward 2(2)(1), Aayakar Bhawan, Near Majura Gate, Opp New Civil Hospital, Surat Gujarat- 395001
(Appellant / Assessee)		(Respondent / Revenue)
PAN: CFKPP2634A		
Assessee by	Sh. Rajesh Upadhyay, AR	
Revenue by	Shri Ashish Kumar, Sr. DR	
Date of Hearing	30.07.2026	
Date of Pronouncement	15.10.2026	

O R D E R

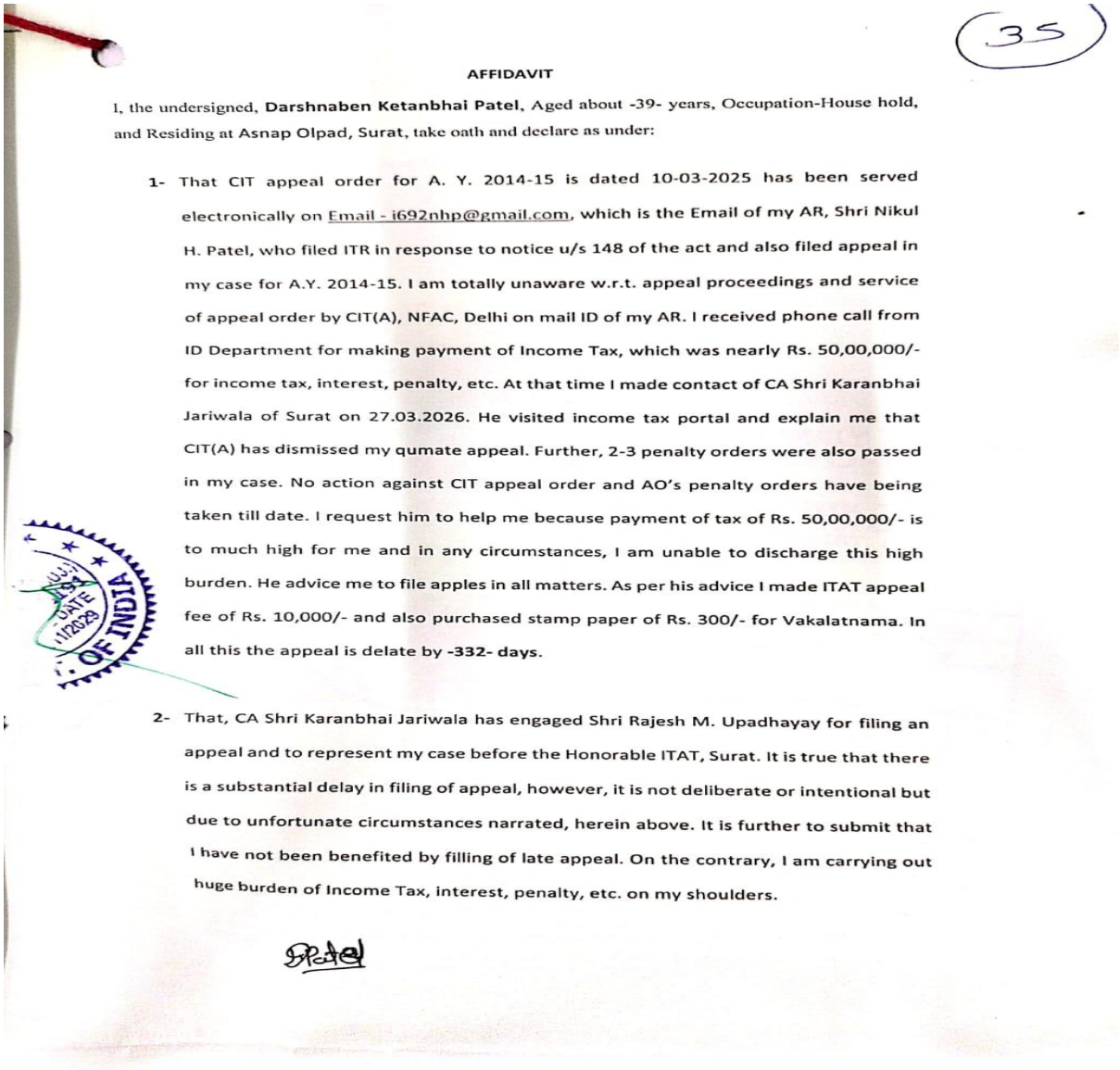
Per B.M. Biyani, AM:

Feeling aggrieved by order of first appeal dated 10.03.2025 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"], which in turn arises out of assessment-order dated 25.05.2023 passed by learned Assessment Unit of Income-tax Department ["AO"] u/s 147 r.w.s. 144 & 144B

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of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2014-15, the assessee has filed this appeal.

2. The registry has informed that the present appeal is delayed by 310 days and therefore time-barred. The assessee has filed an application/ affidavit for condonation of delay; the same is scanned and re-produced for an immediate reference:



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AFFIDAVIT

I, the undersigned, **Darshnaben Ketanbhai Patel**, Aged about -39- years, Occupation-House hold, and Residing at Asnap Olpad, Surat, take oath and declare as under:

1- That CIT appeal order for A. Y. 2014-15 is dated 10-03-2025 has been served electronically on Email - i692nhp@gmail.com, which is the Email of my AR, Shri Nikul H. Patel, who filed ITR in response to notice u/s 148 of the act and also filed appeal in my case for A.Y. 2014-15. I am totally unaware w.r.t. appeal proceedings and service of appeal order by CIT(A), NFAC, Delhi on mail ID of my AR. I received phone call from ID Department for making payment of Income Tax, which was nearly Rs. 50,00,000/- for income tax, interest, penalty, etc. At that time I made contact of CA Shri Karanbhai Jariwala of Surat on 27.03.2026. He visited income tax portal and explain me that CIT(A) has dismissed my qumate appeal. Further, 2-3 penalty orders were also passed in my case. No action against CIT appeal order and AO's penalty orders have being taken till date. I request him to help me because payment of tax of Rs. 50,00,000/- is to much high for me and in any circumstances, I am unable to discharge this high burden. He advice me to file apples in all matters. As per his advice I made ITAT appeal fee of Rs. 10,000/- and also purchased stamp paper of Rs. 300/- for Vakalatnama. In all this the appeal is delate by -332- days.

2- That, CA Shri Karanbhai Jariwala has engaged Shri Rajesh M. Upadhayay for filing an appeal and to represent my case before the Honorable ITAT, Surat. It is true that there is a substantial delay in filing of appeal, however, it is not deliberate or intentional but due to unfortunate circumstances narrated, herein above. It is further to submit that I have not been benefited by filling of late appeal. On the contrary, I am carrying out huge burden of Income Tax, interest, penalty, etc. on my shoulders.

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This affidavit is prepared to file in the office of the Hon'ble ITAT, Surat Bench, Surat in the matter of condonation of delay in filing of my appeal for A.Y. 2014-15. All contents of affidavit are true and correct and binding upon me. I have been explained that execution of false affidavit amount to an offence under the law.

Place: Surat
Date: -04-2026

X Patel
[Darshnaben Ketanbhai Patel]

BEFORE NOTARY



SOLEMNLY AFFIRMED
BEFORE ME
KAUSHIK T. DESAI
NOTARY
SURAT DIST. (GUJARAT)
GOVT. OF INDIA

NOTARY KAUSHIK T. DESAI SURAT DIST. (GUJ.) Regd.No.25191 EXPIRE DATE 08/11/2029 GOVT. OF INDIA

Reg.Sr.No.: 100/2026
Date: 03/04/2026
My Commission Expires on 24th October 2029

3. The averments made by assessee in above affidavit, which are self-explanatory and which do not require repetition, were discussed and the Ld. DR for revenue does not have any objection if the bench condones delay and accordingly left it to the wisdom of bench. We have considered the explanation advanced by assessee and in absence of any contrary fact or material on record, the assessee is found to have a "sufficient cause" for delay in filing present appeal. We find that section 253(5) of the Act empowers the ITAT to admit an appeal after expiry of prescribed time, if there is a "sufficient cause" for not presenting appeal within prescribed time. It is also a settled position by Hon'ble Supreme Court in ***Collector, Land Acquisition Vs Mst. Katiji and others 1987 AIR 1353, 1987 2 SCC 387*** that whenever substantial justice and technical considerations are opposed to each other, the cause of substantial justice must be preferred by adopting a justice-oriented approach. Thus, taking into account the facts of case, the provision of section 253(5) and the decision of Hon'ble Supreme Court, we take a judicious view, condone delay, admit appeal and proceed with hearing.

4. The background facts leading to present appeal are as under:

(i) The assessee-individual file return of income of AY 2014-15 u/s 139 declaring a total income of Rs. 25,840/- which was processed u/s 143(1).

(ii) Subsequently, on the basis of information in his possession indicating that the assessee had sold an immovable property with other two co-owners during the relevant year giving rise to the income chargeable to tax and which had escaped assessment, the Ld. AO issued initial notice dated 30.06.2021 u/s 148 to make assessment u/s 147 on the strength of the time-limit extended by The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 ["TOLA"]. Since a new set of provisions for re-assessment u/s 147 was introduced in Income-tax Act w.e.f. 01.04.2021, there arose controversies with regard to the issuance of notices u/s 148 after 01.04.2021 and the litigation travelled to Hon'ble Supreme Court in ***Ashish Agarwal (2022 SCC Online SC 543)*** in which the Hon'ble Supreme Court gave certain directions. Accordingly, after considering the decision of ***Ashish Agarwal***, the Ld. AO issued a fresh notice dated 23.07.2022 u/s 148 to assessee for making assessment u/s 147 [after completing the procedure of section 148A(d)], which culminated into passing of an order of assessment dated 25.05.2023. By this order of assessment, the Ld. AO assessed assessee's total income at Rs. 42,59,173/-.

(iii) Aggrieved by aforesaid order of assessment, the assessee carried matter in first-appeal but did not get any relief.

(iv) Now, the assessee has come in next appeal before us.

5. The assessee has raised following effective grounds:

> *"1. Ld. CIT(A), NFAC has erred in law and on facts to consider law point involved in appellant's appeal that after the judgment of Hon'ble Supreme Court in Ashish Agrawal and Rajiv Bansal's case, reopening made by the JAO is not only in utter violation of provisions of new regime but suffer from many legal defects such as issue of notice u/s 148 during surviving period i. e. limitation period, proceedings by JAO/FAO, faceless proceedings, approval of specified authority, mandatory mentioning of DIN etc. Therefore, reopening needs to be quashed.*
>
> *2. Ld. CIT(A), NFAC has erred in law and on facts to upheld AO's reassessment u/s 147 r. w. S. 144 r. w. s. 144B of the Income Tax Act, ignoring the law that reassessment proceedings in absences of statutory notice u/s 143(2) of the act is ab-initio void.*
>
> *3. Ld. CIT(A), NFAC has erred in law and on facts to upheld AO's addition of Rs. 42,33,333/-made on account of LTCG on agriculture land which is a portion of sale consideration and not taxable LTCG under the Law.*
>
> *4. Ld. CIT(A), NFAC has erred in law and on facts to allowed deduction w. r. t. index cost of acquisition at Rs. 9,70,297/- as well as deduction u/s 54F of the act at Rs. 32,63,036/- though addition was made under the head Long Term Capital Gain."*

6. We have heard learned Representatives of both sides and perused the case record.

7. By means of Ground No. 1, the assessee is challenging the legality of re-assessment framed by Ld. AO u/s 147. The assessee is claiming that the notice issued by AO u/s 148 to frame assessment u/s 147 was time-barred.

8. Ld. AR for assessee submitted that the Ld. AO issued initial notice u/s 148 on 30.06.2021, which was within the extended time limit as per TOLA. That, as per decision of Hon'ble Supreme Court in ***Ashish Agarwal (supra)***, all notices issued u/s 148 during the period from 01.04.2021 to 30.06.2021, were saved and deemed to be the notices in terms of section 148A(b) i.e. under

the new/substituted regime of assessment u/s 147 w.e.f. 01.04.2021 through Finance Act, 2021. That, the Hon'ble Supreme Court, also issued direction that the assessing officer shall supply the information/ material available with Revenue for framing assessment u/s 147 to assessee within 30 days from date of Judgement of Hon'ble Supreme Court (i.e. from 04.05.2022) and grant two weeks' time to assessee to file reply. Only thereafter, the assessing officer shall pass order u/s 148A(d) and after completing such procedure of section 148A, may issue a fresh notice u/s 148. It was further held that all defences which may be available to the assesses including those available u/s 149 and all rights and contentions which may be available to the concerned assessees and Revenue under the Finance Act, 2021 and in law shall continue to be available.

9. Subsequently, in ***Union of India Vs. Rajeev Bansal (2024) 469 ITR 46 (SC) dated 03.10.2024***, the Hon'ble Supreme Court further held that the order u/s 148A(d) was required to be passed as well as the new notice u/s 148 was required to be issued within the "surviving time" available as per outer time-limit available under Income-Tax Act, 1961 read with TOLA (i.e. available upto 30.06.2021). Ld. AR explained that since the original notice u/s 148 of the Act was issued on 30.06.2021, the Ld. AO had only 1 day "surviving time" available upto 30.06.2021. Therefore, new notice u/s 148 of the Act was required to be issued within the survival period of 1 day (minimum 7 days as per proviso to section 149) from the last date on which the assessee was

required to file reply to the notice u/s 148A(b) issued by AO. Since in present case, the AO issued notice u/s 148A(b) to assessee on 31.05.2022, the assessee was having two weeks' time to file reply uptill 13.06.2022. Thereafter, the Ld. AO was having time period to issue notice u/s 148 uptill 20.06.2022 [13.06.2022 + 7 days]. That means, the AO could new/subsequent notice u/s 148 by 20.06.2022 only. However, the Ld. AO has issued new/subsequent notice u/s 148 dated 23.07.2022 which is barred by limitation and hence invalid. Consequently, the assessment-order passed by Ld. AO is also invalid.

10. With these submissions, Ld. AR requested to quash the assessment framed by AO u/s 147.

11. Per contra, Ld. DR for revenue supported the action of Ld. AO and requested to uphold the AO's order. Alternatively, he submitted that these matters may be remanded to Ld. AO for examination/verification of assessee's claim.

12. In rejoinder, Ld. AR submitted that all notices issued by Ld. AO have been filed by him in Paper-Book. Further, he has also compiled the chart of chronology of events taking into account those notices as well as the law settled by Hon'ble Supreme Court in ***Ashish Agarwal (supra) and Rajeev Bansal (supra)***. Hence, there is no purpose in remanding this matter to AO. He requested the bench to decide this matter and quash the assessment-order passed by AO.

13. We have carefully considered the rival submissions of both sides and perused the documents held in case file including the written-submissions filed by Ld. AR for assessee.

14. For reference, we re-produce the Chart giving chronology of events filed by Ld. AR:

Darshnaben Ketanbhai Patel
ITA No.547/SRT/2026 : A.Y. 2014-15
Computation of limitation period to issue notice u/s 148 after Hon'ble SC judgment in Ashish Agrawal 444 ITR 1 (SC)And Rajiv Bansal 469 ITR 46 (SC) And Hon'ble Gujarat High Court in TYRONE PATRICK LEMOS Versus Dy. CIT, Cir. : 2(1)(1), Vadodra In R/Special Civil Application No. 113 Of 2025

Sr. No.	Particular	Limitation Period as per	
		Hon. Apex Court & Hon. Guj. HC	Appellant's case
1.	Original Notice u/s 148 Issued under TOLA	30-06-2021	30-06-2021
2.	Information supplied u/s 148A(b) by the AO in pursuance to Hon. SC decision in Ashish Agrawal	21-05-2022	31-05-2022
3.	Appellant filed/to be filed reply on	05-06-2022	Not filed
4.	Notice u/s 148 to be issued during surviving period i. e. Time gap between 30-06-21 & 30-06-21 (01days) from the date After AO receiving response of the assesse. But in in absence of reply from the assesse, AO gets -07- days	----	-07- Days
	In the case before Hon. HC surviving period is available to the AO	-0- day	-0- day
	So, further period available to AO as per explanation.	-07- days	-14- Days
	Total days within which notice to be issued from a notice u/s 148A(b)	-07- Days	-21- Days
5.	Order u/s 148A(d) to be passed & Notice u/s 148 needs to issue on or before 20-06-2022, as per Hon. Apex Court Judgment in Rejiv Bansal Judgment & Hon. Gujarat HC Judgment.	20-06-2022	20-06-2022
6.	Actual Date of Issue of Notice u/s 148	15-07-2022	23-07-2022
7.	Notice u/s 148 issued under new regime	Time barred	Time barred

"In the case before Hon'ble Gujarat HC, **TYRONE PATRICK LEMOS**, Learned Senior Standing Counsel **KARAN G. SANGHANI** could not controvert the facts that as per the decision of the Hon'ble Apex Court in case of Union of India v. Rajeev Bansal (Supra), the notice dated 27.7.2022 would be a time barred notice and in turn the notice dated 30.6.2021 would be an invalid notice, as per aforesaid observations made by the Apex Court.**(Para 11 of Judgment)**"

Rajesh Manilal Upadhyay
Digitally signed by Rajesh Manilal Upadhyay
Date: 2026.04.02 16:22:14 +05'30'
X----------
[Rajesh M. Upadhyay-AR]

15. We find that the identical controversy involving similar facts has already been decided by Co-ordinate Bench of ***ITAT, Surat in ITA 479 & 480/SRT/2025, Kanchan Devi Agarwal Vs. ITO, order dated 23.12.2025*** wherein the Co-ordinate Bench has accepted assessee's claim. We re-produce below the relevant portion of order of ITAT for an immediate reference:

> *"10. The contention of the assessee is that the Assessing Officer was required to pass order under Section 148A(d) of the Act and also issue notice under Section 148 of the Act within the surviving period of three days (which was extended to seven days) of filing its reply on 06.06.2022. Thus, the Assessing Officer had time limit till 14.06.2022 only to take these actions. However, the order under Section 148A(d) of the Act and the notice under Section 148 of the Act was issued on 25.07.2022 i.e. beyond the period of seven days from its reply on 06.06.2022 and thus the notice was barred by limitation.*
>
> *11. The Hon'ble Supreme Court, in the case of Ashish Agarwal (supra), had directed that all the notices u/s 148 of the Act issued under the old provision shall be treated as show cause notice issued u/s 148A(b) of the Act of the new provisions. Further, the Hon'ble Court had directed the assessing officers to supply the assesses with the relevant material and information relied upon by the Revenue within thirty days from the date of the judgment. The effect of this direction was summarized by the Apex Court in the case of Rajeev Bansal [2024] 167 taxmann.com 70/301 Taxman 238/469 ITR 46 (SC) as under:*
>
> > *106. .....To summarize, the combined effect of the legal fiction and the directions issued by this Court in Ashish Agarwal (supra) is that the show cause notices that were deemed to have been issued during the period between 1 April 2021 and 30 June 2021 were stayed till the date of supply of the relevant information and material by the assessing officer to the assessee. After the supply of the relevant material and information to the assessee, time begins to run for the assesses to respond to the show cause notices. [Emphasis supplied.]*
>
> *12. The Hon'ble Court had held that only the time surviving under the Income Tax Act read with TOLA will be available to the Revenue to complete the remaining proceedings in furtherance of such deemed notice, including issuance of notice u/s 148 of the new regime. The surviving or balance time limit was required to be calculated by computing the number of days between the date of issuance of deemed notice and 30th June, 2021. The reasoning and the relevant part of the judgement of the Court is as under:*
>
> > *110. The effect of the creation of the legal fiction in Ashish Agarwal (supra) was that it stopped the clock of limitation with effect from the date of issuance of Section 148 notices under the old regime [which is also the date of issuance of the deemed notices]. As discussed in the preceding segments of this judgment, the period from the date of the issuance of the deemed notices till the supply of relevant information and material*

by the assessing officers to the assesses in terms of the directions issued by this Court in Ashish Agarwal (supra) has to be excluded from the computation of the period of limitation. Moreover, the period of two weeks granted to the assesses to reply to the show cause notices must also be excluded in terms of the third proviso to Section 149.

111. The clock started ticking for the Revenue only after it received the response of the assesses to the show causes notices. After the receipt of the reply, the assessing officer had to perform the following responsibilities: (i) consider the reply of the assessee under Section 149A(c); (ii) take a decision under Section 149A(d) based on the available material and the reply of the assessee; and (iii) issue a notice under Section 148 if it was a fit case for reassessment. Once the clock started ticking, the assessing officer was required to complete these procedures within the surviving time limit. The surviving time limit, as prescribed under the Income Tax Act read with TOLA, was available to the assessing officers to issue the reassessment notices under Section 148 of the new regime.

112. Let us take the instance of a notice issued on 1 May 2021 under the old regime for a relevant assessment year. Because of the legal fiction, the deemed show cause notices will also come into effect from 1 May 2021. After accounting for all the exclusions, the assessing officer will have sixty-one days [days between 1 May 2021 and 30 June 2021] to issue a notice under Section 148 of the new regime. This time starts ticking for the assessing officer after receiving the response of the assessee. In this instance, if the assessee submits the response on 18 June 2022, the assessing officer will have sixty one days from 18 June 2022 to issue a reassessment notice under Section 148 of the new regime. Thus, in this illustration, the time limit for issuance of a notice under Section 148 of the new regime will end on 18 August 2022.

113. In Ashish Agarwal (supra), this Court allowed the assesses to avail all the defences, including the defence of expiry of the time limit specified under Section 149(1). In the instant appeals, the reassessment notices pertain to the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017, and 2017-2018. To assume jurisdiction to issue notices under Section 148 with respect to the relevant assessment years, an assessing officer has to: (i) issue the notices within the period prescribed under Section 149(1) of the new regime read with TOLA; and (ii) obtain the previous approval of the authority specified under Section 151. A notice issued without complying with the preconditions is invalid as it affects the jurisdiction of the assessing officer. Therefore, the reassessment notices issued under Section 148 of the new regime, which are in pursuance of the deemed notices, ought to be issued within the time limit surviving under the Income Tax Act read with TOLA. A reassessment notice issued beyond the surviving time limit will be time-barred. [Emphasis supplied.]

13. The Hon'ble Supreme Court had thus categorically held that the assessing officers were required to issue the reassessment notice under Section 148 of the new regime within the time limit surviving under the Income Tax Act read with TOLA and that all notices issued beyond the surviving period were time barred and liable to be set aside. This time line was also demonstrated in para 112 of the order with an illustration. In the present case, the original notice u/s 148 of the Act was issued on 28.06.2021 which was treated as deemed notice u/s

148A(b) of the Act. Since this notice was issued on 28.06.2021, the surviving time period available to the Assessing Officer to complete the further proceedings, including the issue of notice u/s 148 of the Act, was three days only, which was extended to seven days. Accordingly, the Assessing Officer was required to pass the order a u/s 148A(d) of the Act and also to issue notice u/s 148 of the Act in this case within a period of seven days from the date of receipt of reply of the assessee. As the assessee had filed its reply on 06.06.2022, the time limit available to the Assessing Officer to issue the notice u/s 148 of the Act was till 08.07.2022 only. As the notice in the present case was issued on 25.07.2022, the same is found to be beyond the limitation period.

14. Identical issue was decided by the Hon'ble Gujarat High Court in the case of Dhanraj Govindram Kella [2025] 177 taxmann.com 194 (Gujarat). The findings given by the Hon'ble Court on this issue are reproduced below:

> *65. The alternative contention of the petitioner as to whether notices would be valid notice or invalid notice considering 'surviving time' between the date of the issuance of notices under TOLA and 30th June, 2021 or not is required to be considered and for that each matter has to be considered separately on the basis of the facts of case considering the date of issuance of notices under section 148 under TOLA by the Revenue and thereafter date of supplying information to the assessee and date of passing of order under section 148A(d) and date of issuance of notice under section 148 of the Act so as to consider whether issuance of notice under section 148 of the Act is within 'surviving time' as per the direction of Hon'ble Apex Court in case of Rajeev Bansal (supra) or not.*
>
> *66. So far as Assessment Years 2013-2014 and 2014-2015 are concerned, the period of three years from the end of the assessment year would be over prior to 20.03.2020 and the period of six years would be over between 20.03.2020 and 30.06.2021. Therefore, the notices issued under section 148 of the Act under old regime between 01.04.2021 and 30.06.2021 as per TOLA, will be a valid notice if the notice under section 148 of the Act under new regime is issued within the period of 'surviving time' as per the directions issued by Hon'ble Apex Court in case of Rajeev Bansal (supra). For the Assessment Years 2016-2017 and 2017-2018 are concerned, the notice issued under section 148 of the Act under old regime between 01.04.2021 and 30.06.2021 under TOLA would be considered to be issued within three years from the end of the relevant assessment year as three years would complete within the period of 20.03.2020 and 30.06.2021.*
>
> *67. Therefore, in facts of these petitions, following data is required to be considered to find out 'surviving time' to decide as to whether the impugned notices under section 148 of the Act issued under the new regime as per the decision of Hon'ble Apex Court in case of Ashish Agarwal (supra) would be valid notice or not in view of the decision of the Hon'ble Apex Court in case of Rajeev Bansal (supra):*

SCA NO	*AY*	*Date of notice under section*	*No of days of surviving time*	*Date of providing*

		148 under TOLA	*available 30.06.2021*	*information under section 148A(b)*
6387/2023 *5688/2023*	*2013-2014* *2014-2015*	*17.06.2021* *09.06.2021*	*13* *21*	*26.05.2022* *23.05.2022*
22260/2022	*2016-2017*	*30.06.2021*	*I*	*23.05.2022*
996/2023	2017-2018	2017-2018	*I*	*24.05.2022*
SCA NO	Due date of filing reply	Due date of reply:-	*Date of order under section 148A(d) and notice under section 148:-*	*Last date for issuance of notice under section 148 as per surviving time:-*
6387/2023	09.06.2022	04.06.2022	*29.07.2022*	*22.06.2022*
5688/2023	06.06.2022	-	*27.07.2022*	*27.06.2022*
22260/2022	07.06.2022	06.07.2022	*30.07.2022*	*14.06.2022*
996/2023	11.06.2022	10.06.2022	*19.07.2022*	*18.06.2022*

68. It is apparent from the above details that impugned notice under section 148 of the Act is issued beyond the period of 'surviving time' as per the direction of Hon'ble Apex Court in case of Rajeev Bansal (supra)and therefore, such notices would be invalid notices.

69. The impugned notices issued under section 148 of the Act are accordingly quashed and set aside being invalid having been issued beyond the 'surviving time'. Accordingly, impugned orders passed under section 148A(d) of the Act would also not survive and are accordingly, quashed and set aside. Subsequent proceedings, if any, undertaken by the respondent would not survive and are also quashed and set aside.

The Hon'ble Court held that since the notices under section 148 were issued beyond period of 'surviving time' as per direction of Supreme Court in Union of India v. Rajeev Bansal (supra), such notices were invalid.

15. In view of the facts discussed above and the judgement of the Hon'ble Supreme Court as well as the jurisdictional High Court, the impugned notice dated 25.07.2022 issued u/s 148 of the Act is held to be invalid as the same was issued beyond the surviving period as per the decision of Hon'ble Supreme Court in the case of Rajiv Bansal (supra). Accordingly, the proceeding initiated u/s 148 of the Act is quashed being time-barred. As a consequence, the impugned assessment order dated 25.04.2023 does not survive and the same is quashed and set aside. The legal ground taken by the assessee is allowed.

16. Since the legal ground taken by the assessee has been allowed, and the assessment order has been consequently quashed and set aside, other grounds on merits taken by the assessee has become infructuous. Accordingly, the appeal of the assessee is allowed."

16. The analysis given and view taken by Co-ordinate Bench is very much applicable to present matter before us. The Revenue is not able to distinguish the same by placing any material. Respectfully following the view taken by Co-ordinate Bench and in the light of pre-existing decisions of Hon'ble Supreme Court and Hon'ble Jurisdictional High Court of Gujrat referred therein, we are inclined to hold that the impugned notice dated 23.07.2022 issued by Ld. AO u/s 148 is time-barred and therefore invalid. Consequently, the impugned assessment-order passed by Ld. AO u/s 147 does not survive and the same is hereby quashed. **The Ground No. 1 ground raised by assessee is thus allowed.**

17. As we have quashed the order of assessment itself, there is no necessity of adjudicating remaining grounds; the same are kept open undecided.

18. Resultantly, this appeal is allowed.

Order pronounced in open court on 15/10/2026

Sd/-	**Sd/-**
(SUCHITRA KAMBLE)	**(B.M. BIYANI)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Surat

दिनांक /Dated : 15/10/2026

* Kishore, Sr. P.S.

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Surat
5. Guard File

By Order,

Sr. Private Secretary,
I.T.A.T., Surat