IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "F" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA.No.733/Del./2016
Assessment Year 2000-2001

The DCIT, Circle – 25 (1), C.R. Building, I.P. Estate, New Delhi.	vs.	M/s. Taureg Properties & Security Services Ltd., B-25, Qutab Institutional Area, New Delhi– 110037. PAN AAACT0605K
(Appellant)		(Respondent)

Cross Objection No.155/Del./2016
Arising out of
ITA.No.733/Del./2016 - Assessment Year 2000-2001

M/s. Taureg Properties & Security Services Ltd., B-25, Qutab Institutional Area, New Delhi– 110037. PAN AAACT0605K	vs.	The DCIT, Circle – 25 (1), C.R. Building, I.P. Estate, New Delhi.
(Cross Objector)		(Respondent)

For Revenue :	Shri Sanjay Tripathi, SR DR
For Assessee :	Shri Rakesh Gupta, Advocate And Shri Sumit Jain, C.A.

Date of Hearing :	04.03.2020
Date of Pronouncement :	04.03.2020

ORDER

PER BHAVNESH SAINI, J.M.

The Departmental appeal as well as Cross Objection by Assessee are directed against the Order of the Ld. CIT(A)-3, Delhi, Dated 13.11.2015, for the A.Y. 2000-2001.

2. We have heard the Learned Representative of both the parties and perused the material available on record.

3. The short question in the Departmental Appeal is quashing of the re-assessment proceedings under section 147/148 of the I.T. Act, 1961.

4. The assessee on receipt of notice under section 148 of the I.T. Act, 1961, Dated 26.03.2007, filed letter Dated 02.04.2007 before A.O. contending that the notice under section 148 Dated 26.03.2007 is neither signed nor assessment year have been mentioned. The assessee objected to the re-assessment proceedings. The objections of the assessee apart from the above reason and others were

rejected by the A.O. The A.O. made four additions and framed the assessment Dated 31.10.2007.

5. The assessee challenged the reopening of the assessment as well as addition on merit before the Ld. CIT(A). The Ld. CIT(A) dealing with the objections of assessee regarding reopening of the assessment found that the assessee immediately on receipt of notice under section 148 contended before A.O. that notice under section 148 Dated 26.03.2007 is unsigned and did not mention the assessment year. The A.O. did not rebut the submissions of the assessee. The Ld. CIT(A) called for the folder of the assessment record and found copy of the unsigned notice is available on record and another notice claimed by the A.O. to be signed is also available on record. However, the A.O. did not dispute that unsigned notice was received by the assessee. The Ld. CIT(A) in view of the above found that since notice under section 148 received by assessee is unsigned, therefore, reopening of the assessment was quashed and held to be null and void. Appeal of assessee was allowed.

6. After considering the rival submissions, we do not find any merit in the Departmental Appeal. Copy of the notice under section 148 Dated 26.03.2007 is available at page-1 of the paper book. It is unsigned as well as did not mention any assessment year. Since unsigned notice have been sent to the assessee, therefore, it vitiate the entire re-assessment proceedings because it was the jurisdictional notice to initiate proceedings under section 147 of the I.T. Act, 1961. Since the notice itself was illegal and bad in Law, therefore, entire re-assessment proceedings have been vitiated and as such A.O. could not have assume the jurisdiction under section 148 of the I.T. Act, 1961 to frame the assessment against the assessee. The Ld. CIT(A) was justified in holding the assessment order to be null and void. The Departmental Appeal has no merit and the same is accordingly dismissed.

7. The assessee in the cross objection has raised other grounds as well as challenging the reopening of the assessment which have not been decided by the Ld. CIT(A). Since we have dismissed the Departmental Appeal and there

is no finding by the Ld. CIT(A) on the other grounds raised by the assessee in the cross objections, therefore, the cross objection is left with academic discussion and is infructuous.

8. In the result, cross objection of the Assessee dismissed.

9. To sum-up, appeal of the Department and Cross Objection of the Assessee are dismissed.

Order pronounced in the open Court.

Sd/-	Sd/-
(N.K. BILLAIYA)	(BHAVNESH SAINI)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Delhi, Dated 04th March, 2020
VBP/-
Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'F' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches : Delhi.