आयकर अपीलीय अधिकरण 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI

श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER &
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./**I.T.A. No. 3404/Chny/2026**
निर्धारण वर्ष/Assessment Year: 2018-19

Ashokan Ramasamy, D-37, Anna Nagar East, Anna Nagar East S.O, Anna Nagar, Chennai – 600 102.	Vs.	Deputy Commissioner of Income Tax, Corporate Circle -3(1), Chennai – 600 034.
[PAN: AADPR-6951-J]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by	:	Mr. G. Reddi Prakash, C.A
प्रत्यर्थी की ओर से/Respondent by	:	Ms. Anshu Sharawat, Addl. CIT
सुनवाई की तारीख/ Date of hearing	:	25.08.2026
घोषणा की तारीख /Date of Pronouncement	:	13.11.2026

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 09.03.2026 passed by the ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2018-19.

2. We find that this appeal was filed with a delay of 8 days. The assessee filed an affidavit explaining the reasons to condone the said delay. On perusal of the same and upon hearing both the parties, we find the reasons stated by the assessee are bonafide which really prevented the assessee in filing the appeal in time. Thus, delay of 8 days condoned.

3. At the outset, it is noted that the ld.AR, Mr. G. Reddi Prakash, CA, placed on record the notice dated 06.04.2022 issued by the AO by obtaining prior approval from the ld.PCIT, Chennai-3. He submits the end of AY being 31.03.2019, the AO issued notice dated 06.04.2022 u/s. 148 of the Act beyond three years and the competent authority for taking approval is Principal Chief Commissioner of Income Tax, but not Principal Commissioner of Income Tax. He placed reliance on the decision of Hon'ble High Court of Madras in the case of Chokkalingam Thangavel in TCA No. 38 of 2026 at page no.25 of the paper book.

4. The ld.DR, Ms. Anshu Sharawat, Addl.CIT, relied on the order of the ld.CIT(A).

5. Heard both the parties and perused the material on record. Admittedly in the present case, notice u/s.148 of the Act was issued on

06.04.2022 and the year under consideration is assessment year 2018-19, the period of more than three years had been elapsed from the end of the assessment year 2018-19 i.e 31.03.2022. Provisions of section 151 clause (ii) mandates that before notice u/s.148 of the Act was issued, where the period of three years elapsed from the relevant assessment year, AO has to obtain approval from the specified authority who is the Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General. The relevant provisions as they stood at the relevant point of time are as under:-

> *"151. Sanction for issue of notice: - Specified authority for the purposes of section 148 and section 148A shall be, -*
> *(i) Principal Commissioner or Principal Director or Commissioner or Director, if three years or less than three years have elapsed from the end of the relevant assessment year;*
> *(ii) Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General, if more than three years have elapsed from the end of the relevant assessment year;"*

6. Admittedly in the present case, the AO obtained the approval from the Principal Commissioner of Income Tax as evident from the notice dated 06.04.2022 u/s.148 of the Act. It is a settled principle that the AO is bound to act in the manner prescribed in the law not in any other manner and non-satisfaction of the conditions laid down u/s.151 of the Act renders the reassessment proceedings null and void as held by the Hon'ble Jurisdictional High Court in the case of Core Logistic Company

in WP No. 18168 of 2023 & others dated 05.06.2025. The relevant finding of the Hon'ble Jurisdictional High Court in the case of Core Logistic Company *(supra)* reads as follows:-

> *"9. A perusal of Section 151(i) would show that, the specified authority for the purpose of issuing notice under Section 148 within a period of three years from the end of the relevant assessment year is, the Principal Commissioner or Principal Director or Commissioner or Director. Further, in terms of provision of Section 149, three year time period is fixed for issuance of 148 notice, in the event of the amount is below 50 lakhs. In the present case, the amount involved is Rs.3,65,09,748/~, which is more than 50 lakhs. 148 notice was issued on 25.07.2022, which is beyond the period of three years. So admittedly, the approval has to be obtained from the Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General as defined under Section 151(ii). But, in the present case, the approval was obtained from the Principal Commissioner in terms of Section 151(i) and no approval was obtained before issuance of 148 notice in terms of provision of Section 151(ii), which is mandatory. Therefore, the notice under Section 148 was issued in the present case in violation of provision of Section 151(ii) of the Income Tax Act. In view thereof, the initiation of proceedings itself is without any jurisdiction. Hence, the same is liable to be quashed."*

7. In light of the above settled position of law, we hold that notice dated 06.04.2022 issued by the AO u/s. 148 of the Act is invalid and consequentially reassessment order dated 09.03.2024 is bad under law, is quashed. The order of CIT(A) is also set-aside.

8. In view of our decision in holding the notice dated 06.04.2022 is invalid and quashed the reassessment made thereon is bad under law, remaining grounds become academic requiring no adjudication.

9. In the result, the appeal filed by the assessee is allowed.

Order pronounced on 13th November, 2026 at Chennai.

Sd/-	Sd/-
(S.R. RAGHUNATHA)	(S.S. VISWANETHRA RAVI)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Chennai, Dated: 13.11.2026

JPV

आदेश की प्रतिलिपि ग्रेषित/Copy to:

1. पीलार्थी/Appellant,

2.प्रत्यर्थी/ Respondent,

3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem

4. विभागीय प्रतिनिधि/DR &

5. गार्ड फाईल/GF

PRASANNA VANI JETTY

Digitally signed by PRASANNA VANI JETTY
Date: 2026.11.16 11:02:03 +05'30'

SAG blog