

Anshul Kumar Rathi

ITA No.2776/Kol/2025

ITAT • Kolkata | Source extract brief | 4 source pages

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01 FACTS OF THE CASE

"The present appeal has been preferred by the assessee against the order of the NFAC, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 13.10.2025 passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act') for the A.Y 2017-18. 2. The first issue raised is against the assumption of jurisdiction by the Assessing Officer ITO, Ward-3(2), Purulia u/s 147 of the Act by issuing notice u/s 148 instead of ACIT/DCIT, Circle-3, Asansol as the returned income of the assessee was above Rs.20.93 lakh. 3. We have heard the rival submissions. We find that in this case, the assessee has challenged the jurisdiction of the AO i.e. ITO ward-3(2), Purulia to issue ..." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival submissions. We find that in this case, the assessee has challenged the jurisdiction of the AO i.e. ITO ward-3(2), Purulia to issue notice u/s 148 of the Act. We find the contention of the assessee to be true that the notice issued u/s 148 of the Act by the ITO, Ward-3(2), Purulia is without jurisdiction. The assessee has argued that" (source PDF page 1)

03 JUDICIAL DECISION

"In the result, the appeal of the assessee is allowed. Kolkata, the 21st May, 2026." (source PDF page 4)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

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AI DISCLOSURE

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