



**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: “SMC” NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.6455/Del/2025
Assessment Year: 2016-17

Anita Tomar, C/o- Malik & Co. (Advisors & Advocates – Since 1927), 28-A, Saket, Meerut, Uttar Pradesh, Meerut	Vs.	Income Tax Officer, Ward-1(1)(1), Meerut
PAN: BDJPK2707F		
(Appellant)		(Respondent)

Assessee by	Sh. Sankalp Malik, Adv. Sh. Sanjay Malik, adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	25.11.2025
Date of pronouncement	25.11.2025

ORDER

This assessee's appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the “CIT(A)/NFAC”], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1080323022(1), dated 03.09.2025 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

Heard both the parties. Case file perused.

2. It emerges at the outset during the course of hearing that there arises the first and foremost issue of validity of the impugned reopening itself since the learned assessing authority had issued

section 148 notice to the assessee on 30th March, 2023 i.e after more than three years from the end of the relevant assessment year herein AY 2016-17. The Revenue could hardly dispute that going by section 149(1)(b) of the Act, the only exception in clauses (i) to (iii) which has been stipulated by the legislature is in an instance of escaped income which amounts to or likely to Rs. 50 lakhs or more which is not the case in the assessee's appeal before the tribunal.

3. Faced with this situation, the tribunal finds merit in the assessee's instant first and foremost legal ground/argument to quash the impugned reopening as barred by limitation under section 149(1)(b) to reject the Revenue's vehement contentions in very terms. Ordered accordingly.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 25th November, 2025

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 3rd December, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi