

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 5174/Del/2025 : Asstt. Year : 2017-18

Yashbir Singh, Prop. M/s. Yashbir Trading Co. Booth No.8, Madlauda Mandi, Panipat 132103, Haryana	Vs	ITO Ward- 5 Panipat
(APPELLANT)		(RESPONDENT)
PAN No. BTZPS3402F		

Assessee by: Sh.Mukesh Kumar Mittal, CA

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 24.09.2025	Date of Pronouncement: 13.10.2025
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ORDER

This assessee's appeal for Assessment Year 2017-18, arises against the Addl/JCIT(A), Agra's DIN & order No. ITBA/APL/S/250/2025-26/10790135299(1) dated 31.07.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during course of hearing that the first and foremost legal issue which arises for the tribunal's apt adjudication that is validity of impugned assessment framed by the learned Assessing Officer dated 25.12.2019 itself. This is for the precise reason that the Assessing Officer framing assessment herein is the learned Income Tax Officer, Ward-5, Panipat whereas the Income Tax officer, Ward-2, Fatehbad had issued mandatory section 143(2) notice dated 13.08.2018. Meaning thereby that it is clear cut case if the learned Assessing Officer having not issued any section 143(2) notice forming a mandatory condition in ACIT Vs. Hotel Blue Moon (2010) 321 ITR 362 (SC). I accordingly reject Revenue's vehement contentions supporting the impugned assessment in very terms. The assessee succeeds in his instant first and foremost legal ground. All the other pleading between the parties on merits stand rendered academic.

4. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 13/10/2025.

Sd/-

(Satbeer Singh Godara)
Judicial Member

Dated:13/10/2025

NEHA, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR