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| Satyameva Jayate - Wikipedia | **कार्यालय आयकर आयुक्त (आई.टी.ए.टी)**  **OFFICE OF THE**  **COMMISSIONER OF INCOME TAX (ITAT)(DR)**  **7th Floor, ‘A’ Wing, CGO Complex, Seminary Hills, Nagpur – 440006** | |
| **No. CIT(ITAT)/NGP/Bench/FPD/2025-26** | | **Date : 04.06.2025** |

To

The Income Tax Officer,

Ward – 3 (1), Nagpur.

Sub: Seeking Clarification of the Assessing Officer in respect of the additional ground raised by the assessee in the case of Fattesing Punaji Dhabre, ITA 368/NAG/2022.

Ref: F. No. ITO-Wd-3(1)/ITAT/FPD/2024-25 dated 10.03.2025

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Please refer to the above.

2. Vide the above referred letter it is stated that since the appeals ITA No. 81 & 82/NAG/2023 (erroneously mentioned as ITA No. 81 & 82/NAG/2024 in the above referred letter) vide order dated 19.04.2024 have been set aside to NFAC, it was not clear on which the inputs have been sought. In regards to this, this is to inform that the clarification has been sought in the assessee’s case in ITA No. 368/NAG/2024 wherein assessee challenged the revision order u/s 263 passed by the PCIT.

3. In the above mentioned case, assessment order was passed u/s 143(3) r.w.s. 147 on 21-12-2018, based on information that assessee entered into transaction amounting to Rs 70 lakh for sale of immoveable property and deposited cash of Rs 6 lakh during F.Y. 2010-11, But assessee did not file ROI for A.Y. 2011-12.

4. Later, PCIT vide its order u/s 263 dated 30/03/2021 held the order of AO to be erroneous and set aside the Assessment order, against which the assessee instituted appeal before Hon'ble ITAT challenging order passed u/s 263.

5. During the appellate proceedings before Hon'ble ITAT, the assessee vide his letter dated 26/08/2024, has raised Additional Grounds. The copy of the same is attached herewith.

6. With respect to the above additional grounds, we are already contending that the assessee had never raised this objection either before the Assessing Officer or the PCIT. However, a factual clarification with regards to the questions, as to who issued notice under section 148, whether he had jurisdiction, why was case transferred, whether transferred by section 127 order or any other order required. It is also requested that an elaborate note on this issue along supporting judicial decisions if any maybe provided to this office.

7. In view of the above you are again requested to check your records and to make available the documents mentioned in the letter dated 25.02.2025 and provide your comments and elaborate note on this issue along supporting judicial decisions if any to this office on or before 10.06.2025.

Your Faithfully

(**Pankaj Kumar**)

CIT (ITAT) (DR)

Nagpur