INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No. 204/Del/2026 (A.Y 2015-16)

Assistant Commissioner of Income Tax, Room No. 192A, First Floor, C. R. Building, ITO, New Delhi	Vs.	Vertex international Private Limited 3682/1 2nd Floor Shabi Market, Mori Gate, Central Delhi, Delhi
(Appellant)		(Respondent)
		PAN: AAECV1415D

C.O No. 173/Del/2026 in ITA No. 204/Del/2026 (A.Y 2015-16)

Vertex international Private Limited. 3682/1 2nd Floor Shabi Market, Mori Gate, Central Delhi, Delhi	Vs.	Assistant Commissioner of Income Tax Room No. 192A, First Floor, C. R. Building, ITO, New Delhi
(Appellant)		(Respondent)
PAN: AAECV1415D		

Assessee by :	Ms. Rano Jain, Adv and Ms. Mansi Jain, Adv
Revenue by:	Shri Rajesh Mahajan, CIT (DR)
Date of Hearing	02/06/2026
Date of pronouncement	04/08/2026

O R D E R

PER MADHUMITA ROY, J. M.:

The instant appeal filed by the Revenue and Cross Objection filed by the Assessee are directed against the order dated 25.11.2025 passed by the Ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as the Ld. CIT(A)] under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the Assessment Order dated 30.05.2023 passed by the Assessment Unit, Income-tax Department (hereinafter referred to as 'the ld. AO') under Section 147 read with Section 144B of the Act for Assessment Year 2015-16.

2. Cross objection filed by the assessee challenges the validity of reopening proceedings under Section 147 by issuing notice under Section 148 of the Act, a copy whereof has been annexed to the paper book filed before us. The reopening of assessment has been done in respect of A.Y. 2015-16 by issuing notice under Section 148 of the Act as above. The assessee's counsel joins the issue here to this effect that as per the concession on behalf of the Department recorded in para 19(f) in the case of Union of India and ors Vs Rajeev Bansal 469 ITR 46 (SC) the impugned notice under Section 148 of the Act issued in assessee's case for reopening is liable to be struck down at threshold. Clause (f) reads as under:

> *"(f) The revenue concedes that for A.Y. 2015-16 all notices issued on or after April 1,2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and under Laws (Relaxation and Amendment of certain provisions) Act, 2020."*

Undisputedly, in the case in hand notice under Section 148 of the Act was issued on 29.06.2021. Thus, having regard to the above factual aspect of the matter, the entire reassessment proceedings isfound to be not sustainable and therefore, quashed.

3. Since, the Cross Objection has been disposed of dismissing the entire proceeding initiated under Section 147 of the Act, the Appeal preferred by the Revenue becomes infructuous and thus, dismissed.

4. In the result, the C.O filed by the Assessee is allowed and the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 04/08/2026.

Sd/-	Sd/-
(MANISH AGARWAL)	**(MADHUMITA ROY)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 04/08/2026

R. Naheed, Sr PS

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi