



Moti B. Totlani

– That where notice under section 148A and order passed thereon were issued by JAO and not by a FAO, as required by provisions of section 151A, reducing “faceless assessment” to assessment by JAO by means of E-Proceedings might not constitute assessment in a faceless manner, thus, **MATTER WAS TO BE REFERRED TO A DIVISION/ LARGER BENCH** on question of jurisdiction of JAO to conduct proceedings under section 148A. (TVS Credit Services Ltd. v. Deputy Commissioner of Income Tax [2025] 174 taxmann.com 1078 (Madras) APRIL 21, 2025) – That where A.O. issued reopening notice in respect of relevant assessment year, it was impermissible for him to add income which was alleged to have escaped assessment for different previous years for determining threshold figure of Rs. 50 lakhs as specified under section 149(1)(b) for relevant assessment year. (L-1 Identity Solutions Operating Company (P.) Ltd. v. Assistant Commissio.....