



Moti B. Totlani

That where Assessing Officer issued on assessee three notices under section 148 dated 31-3-2021, 1-4-2021 and 5-4- 2021 seeking to reopen assessment for assessment year 2013-14, as notice dated 31-3-2021 was issued after more than six years from end of assessment year, it deserved to be quashed and other two notices also deserved to be quashed, as they were bad in law for non-compliance with mandatory requirements of prior inquiry by Assessing Officer in terms of section 148A. (Stalco Consultancy & Systems (P.) Ltd. vs. Principal Commissioner of Income-tax - 146 taxmann.com 101 (Orissa) dt. NOVEMBER 1, 2022) That reassessment notices for AYs 13-14 & 14-15 can't be issued on or after 1-4-2021. (Keenara Industries (P.) Ltd. vs. Income Tax Officer, Ward 1(1)(3) - 147 taxmann.com 585 (Gujarat) dt. FEBRUARY 7, 2023). That reass.....