

Jurisdictional AO retains jurisdiction over assessee for procedures falling outside scope of Sec. 144B: HC

INCOME TAX : In view of office memorandum dated 20th February, 2023 being F No. 370153/7/2023-TPL, issuance of notice under section 148 by jurisdictional assessing officer(JAO) instead of National Faceless Assessment Center is justifiable and sustainable in law

Section 148A, read with sections 144B, 148 and 151A of the Income-Tax Act, 1961 - Income escaping assessment - Conducting inquiry, providing opportunity before issue of notice (Faceless assessment) - Assessment year 2019-20 - Petitioner has challenged notice issued under section 148 on ground that notice was issued by jurisdictional assessing officer(JAO) instead of National Faceless Assessment Center as required under section 151A - It was noted that office memorandum dated 20th February, 2023 being F No. 370153/7/2023-TPL issued by CBDT clarified that JAO is not bereft of jurisdiction over a particular assessee or with respect to procedures not falling under ambit of section 144B and since section 144B does not provide for issuance of notice under section 148, there can be no ambiguity in fact that JAO still has jurisdiction to issue notice under section 148 - Whether in view of aforesaid circular of Board issuance of impugned notice under Section 148 by JAO is justifiable and sustainable in law - Held, yes[Para 3][in favour of revenue]

Click below link for the judgment:

<https://www.taxmann.com/research/direct-tax-laws/top-story/10101000000343104/jurisdictional-ao-retains-jurisdiction-over-assessee-for-procedures-falling-outside-scope-of-sec-144b-hc-caselaws>

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