10. We have heard the learned Authorised Representative of the Assessee as well as the learned DR and considered the relevant material on record. At the outset, we note that the JAO, Ward-11(1), Hyderabad has issued notice u/sec.148A(b) on 17.02.2023 and, therefore, passed Order u/sec.148A(d) as well as notice u/sec.148 of the Act, both dated 27.03.2023 as under :

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX
OFFICER
WARD 11(1),HYDERABAD/

To,
BALGURI RAJESHWAR RAO
H NO 4-6-137/27 LAXMI NILAYAM , SAI
NAGAR ALLWYN COLONY KUKATPALLY
HYDERABAD 500072 , Andhra Pradesh
India

PAN:	A.Y:	Dated:	DIN & Notice No:
AWQPB0668R	2016-17	17/02/2023	ITBA/AST/F/148A(SCN)/2022-23/1049882168(1)

Notice under clause(b) of section 148A of the Income-tax Act,1961

Sir/Madam/M/s

Whereas I have information which suggests that income chargeable to tax for the Assessment Year **2016-17** has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961. The details of the information/ enquiry conducted on which reliance is being placed, along with supporting documents, are enclosed with this notice.

2. You are required to show-cause as to why, in view of the details contained in enclosures mentioned in point number 1 above, a notice section 148 of the Income tax Act, 1961 should not be issued.

3. You may submit your reply to this notice, along with supporting documents (if any) on the above mentioned issues on or before **03/03/2023** electronically at www.incometax.gov.in.

PAOKHOLEN MISAO
WARD 11(1),HYDERABAD/

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 11(1),HYDERABAD/

To, BALGURI RAJESHWAR RAO H NO 4-6-137/27 LAXMI NILAYAM , SAI NAGAR ALLWYN COLONY KUKATPALLY HYDERABAD 500072 , Andhra Pradesh India	

PAN:	A.Y:	Dated:	DIN & Notice No:
AWQPB0668R	2016-17	27/03/2023	ITBA/AST/F/148A/2022-23/1051379688(1)

Name of the assessee	BALGURI RAJESHWAR RAO
Address of the assessee	H NO 4-6-137/27 LAXMI NILAYAM , SAI NAGAR ALLWYN COLONY KUKATPALLY HYDERABAD 500072 , Andhra Pradesh India
Email of the assessee	kumar.company521@gmail.com
Resident/ Not Ordinarily Resident/ Non-Resident	Resident
Date of order	27/03/2023
Name and Designation of Specified Authority	ATUL PRANAY PCCIT, AP & TELANGANA
Specified Authority approval date	26/03/2023

Order under clause (d) of section 148A of the Income-tax Act,1961

This case is flagged in verification module of Insight Portal under category of "RMS (Non-filing of Return) Cycle-2" for F.Y. 2015-16 relevant to the A.Y. 2016-17. On verification of the underlying information available on the insight portal, it is found that the assessee has carried out the following high value financial transactions during the F.Y.2015-16:

Nature of Transactions	Amount Reported (in Rs.)

Note: If digitally signed, the date of digital signature may be taken as date of document.
,Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda,, Opp. Botanical Gardens, Serlingampally (M),, R.R.District, HYDERABAD, Telangana, 500084
Email: HYDERABAD.ITO11.1@INCOMETAX.GOV.IN,

Deposit In Cash aggregating Rs. 2,00,000/- or more, with a banking company	57,00,000/-
Deposited cash of Rs. 10,00,000 or more in a saving bank account	43,44,200/-
Time deposit exceeding Rs. 2,00,000/- with a banking company	38,41,000/-
Total	1,38,85,200/-

2. It is seen that in spite of entering into the high value transaction(s) amounting to Rs. 1,38,85,200/- during the F.Y.2015-16, the assessee did not file return of income for relevant asst. year i.e. A.Y.2016-17. Therefore, for providing an opportunity of being heard as per provision of section 148A(b) of the Income Tax Act, 1961, a notice under clause (b) of Section 148A of the Income-tax Act, 1961, was issued to the assessee on **17-02-2023** whereby the assessee was required to show-cause as to why notice u/s.148 should not be issued on the basis of above information which suggests that income chargeable to tax has escaped assessment. The said notice was served on the assessee through speed post. The assessee was required to furnish reply to the Show Cause Notice issued on or before 03.03.2023. In response of the above letter, the assessee has filed reply and furnished the relevant information.

3. The assessee has submitted that during the F.Y. 2015-16, he was engaged in the business of trading Kirana and other items and he had made cash deposits of Rs.33,45,200/- during the F.Y. 2018-19 from the business income and agricultural income. The assessee has furnished statement of bank account.

4. The information submitted by the assessee has been examined with respect to the information available on record. It has been found that the assessee has furnished incomplete statement of bank account for A.Y.2016-17. Further, the assessee has not submitted any documentary evidences regarding cash deposits in bank account. Hence, the total value of cash deposits amounting to Rs.1,00,44,200/- is treated as income chargeable to tax in the hand of assessee for A.Y. 2016-17.

Further, as per information available, the assessee has made time deposits of Rs. 38,41,000/- for which the assessee has not submitted any explanation. Hence, total value of time deposits amounting to Rs. 38,41,000/- is treated as income chargeable to tax in the hand of the assessee for A.Y. 2016-17.

5. In view of the above, as the assessee has submitted only partly information and failed

to give satisfactory explanation regarding the transaction carried on by him during the relevant year. Therefore, the aggregate value of cash deposits and time deposits amounting to Rs. 1,38,85,200/- as reported in insight portal is treated as income chargeable to tax in the hands of the assessee for A.Y. 2016-17.

6. In view of the above, it is clear that the assessee has carried out high value transactions in the form of cash deposits of Rs. 1,00,44,200/- and time deposits of Rs. 38,41,000/-. Further, the assessee has not filed return of income for A.Y. 2016-17 and failed to admit any income for the A.Y. 2016-17. In absence of documentary evidences and satisfactory explanation regarding above transactions, the information in possession of this office suggests that the total value of transaction, in form of cash deposits and time deposits, aggregating to Rs. 1,38,85,200/- is income chargeable to tax represented in the form of asset, which are likely to amount to Rs.50 lakhs and more, has escaped assessment in the hands of assessee for A.Y. 2016-17. In view of the above, it is a fit case to initiate proceedings u/s. 147 of IT Act, 1961 and issue notice u/s. 148 of IT Act, 1961.

7. This order is passed with prior approval of the Pr. Chief Commissioner of Income Tax, AP & TS, Hyderabad.

PAOKHOLEN MISAO
WARD 11(1),HYDERABAD/

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 11(1),HYDERABAD/

To, **BALGURI RAJESHWAR RAO** **H NO 4-6-137/27 LAXMI NILAYAM , SAI NAGAR ALLWYN COLONY KUKATPALLY** **HYDERABAD 500072 , Andhra Pradesh** **India**	

PAN:	A.Y:	Dated:	DIN & Notice No:
AWQPB0668R	**2016-17**	**27/03/2023**	**ITBA/AST/S/148_1/2022-23/1051397562(1)**

Notice under section 148 of the Income-tax Act,1961

Sir/Madam/ M/s.

1. I have the following information in your case or in the case of the person in respect of which you are assessable under the Income tax Act, 1961(here in after referred to as "the Act") for Assessment Year **2016-17**
   - information in accordance with the risk management strategy formulated in this regard

   suggesting that income chargeable to tax has escaped assessment within the meaning of section 147 of the Act. Order under sub-section (d) of section 148A of the Act has been passed in such case vide DIN **ITBA/AST/F/148A/2022-23/1051379688(1)** dated **27/03/2023** and annexed herewith for reference.

2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year **2016-17** and I, hereby, require you to furnish, within 30 days from the service of this notice, a return in the prescribed form for the Assessment Year **2016-17**.

PAOKHOLEN MISAO
WARD 11(1),HYDERABAD/

11. Thus, it is clear that the notice issued u/sec.148A(b), Order u/sec.148A(d) and notice u/sec.148 for reopening of the assessment were issued by the Jurisdictional Assessing Officer, without following the procedure as per the National Faceless Assessment Scheme prescribed u/sec.144B read with Section 151A of the Act. An identical issue has been considered by this Bench of Hyderabad Tribunal in the case of Vijay Kumar Kamdar, Adilabad vs., ITO, Ward-1, Adilabad (supra) in Para Nos.7 to 9 as under :

> *"7. We have considered the rival submissions as well as relevant material on record. The Assessing Officer has issued notice u/sec.148A(b) of the Act on 03.03.2023 which reads as under :*

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 1,ADILABAD/

To, VIJAY KUMAR KAMDAR 0 PROP: VIJAY OIL INDUSTRIES , ADILABAD ADILABAD 504001 , Telangana India	

PAN:	A.Y:	Dated:	DIN & Notice No:
AJMPK2305D	2016-17	03/03/2023	ITBA/AST/F/148A(SCN)/2022-23/1050369100(1)

Notice under clause(b) of section 148A of the Income-tax Act,1961

Sir/Madam/M/s

Whereas I have information which suggests that income chargeable to tax for the Assessment Year **2016-17** has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961. The details of the information/ enquiry conducted on which reliance is being placed, along with supporting documents, are enclosed with this notice.

2.You are required to show-cause as to why, in view of the details contained in enclosures mentioned in point number 1 above, a notice section 148 of the Income tax Act, 1961 should not be issued.

3.You may submit your reply to this notice, along with supporting documents (if any) on the above mentioned issues on or before **09/03/2023** electronically at www.incometax.gov.in.

DURGAM PARTHASARATHI
WARD 1,ADILABAD/

7.1. Thus, it is clear that the said notice was issued by the Jurisdictional Assessing Officer. Thereafter, the Assessing Officer passed an order u/sec.148A(d) dated 22.03.2023 by holding that "he has satisfied that it is a fit case for issue of notice u/sec.148 of the Act". The same is reproduced as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 1,ADILABAD/

To, **VIJAY KUMAR KAMDAR** **0 PROP: VIJAY OIL INDUSTRIES , ADILABAD** **ADILABAD 504001 , Telangana** **India**	

PAN:	A.Y:	Dated:	DIN & Notice No:
AJMPK2305D	2016-17	23/03/2023	ITBA/AST/F/148A/2022-23/1051160628(1)

Name of the assessee	VIJAY KUMAR KAMDAR
Address of the assessee	0 PROP: VIJAY OIL INDUSTRIES , ADILABAD ADILABAD 504001 , Telangana India
Email of the assessee	vinayakaginning@gmail.com
Resident/ Not Ordinarily Resident/ Non-Resident	Resident
Date of order	23/03/2023
Name and Designation of Specified Authority	ATUL PRANAY PCCIT, AP & TELANGANA
Specified Authority approval date	22/03/2023

<u>Order under clause (d) of section 148A of the Income-tax Act,1961</u>

In the case of **VIJAY KUMAR KAMDAR (PAN AJMPK2305D)** information is received in this office in INSIGHT Portal under **High Risk CRIU/VRU - PAN Cases** under Verification Module for the **F.Y.2015-16** relevant to the **A.Y.2016-17**. The information received in the case is as under:-

Related Person Detail

PAN	AJMPK2305D		
Name	KAMDAR VIJAYKUMAR NANDALAL		
Address	A/P-4-2-164 RANJISATHI COLONY ADILABAD(ANDHRAPRADESH)		
Pincode			
Mobile		Email	

Packet Details

Case Packet Source	Search		
Packet Source Description	Renukamata_Search		
Primary Source PAN	AADAS7782D		
Primary Source Name	Renukamata Multistate Co-Oporative Urban Credit Society Limited		
Address			
Mobile		Email	

Information Details

S.No.	Source PAN	Source PAN Name	Information FY	Information Type	Information Value	Information Date	Remarks
1	AADAS7782D	Renukamata Multistate Co-Operative Urban Credit Society Limited	2015-16	Unaccounted Investment	19810465		Cash Deposits

2. As no bank statements are available in the INSIGHT portal, for the purpose of obtaining bank statements and causing other enquiries permission was sought for from the Pr.CCIT, AP& Telangana, Hyderabad for conducting enquiries u/s. 148A of the Income Tax Act, 1961 on 22-02-2023.Soon after receipt of permission from the Pr.CCIT on 22-02-2023. letter dated 22-02-2023 was addressed to M/s. RENUKA MATA MULTISTATE CO-OPERATIVE URBAN CREDIT SOCIETY LIMITED and the bank statement(s) for the **F.Y. 2015-16** relevant to **A.Y.2016-17** was obtained. As per the bank statement, there are total credits of Rs. 1,98,10,479 in the accounts of the assessee held with M/s. RENUKA MATA MULTISTATE CO-OPERATIVE URBAN CREDIT SOCIETY LIMITED.

3. It is seen that in spite of entering into the above high value transaction(s) i.e. credits in the bank account during the F.Y.2015-16, the assessee did not disclose the cash credits in the return of income filed for A.Y.2016-17. Therefore for providing an opportunity of being heard as per provision of section 148A(b) of the Income Tax Act,1961, a Notice under clause (b) of Section 148A of the Income-tax Act, 1961, was issued to the assessee vide DIN & Notice No:ITBA/AST/F/148A(SCN)/ 2022-23/1050369100(1)dated 03/03/2023 wherein the assessee was required to show-cause as to why Notice u/s.148 should not be issued on the basis of above information which suggests that income chargeable to tax has escaped assessment. The said Notice was served on the assessee on 03-03-2023 electronically.

4. The assessee was required to furnish reply to the Show Cause Notice issued on or before 09.03.2023. However, the assessee has sought for source information based on which show cause

notice issued. The assessee was provided the source information and was requested to furnish response to the show cause notice immediately. However, the assessee has not furnished response to the show cause notice till date.

5. In the absence of response to Show Cause, it is treated that the assessee has nothing to say and it is treated that the assessee has no objection for issue of Notice u/s. 148 for the **A.Y.2016-17**. Therefore, it has to be concluded that income in the form of asset i.e. Credits in the bank account(s) of **Rs. 1,98,10,479** liable to tax has escaped assessment in this case for **A.Y. 2016-17**. In view of the above facts and on the basis of material available on record, **I am satisfied that the case of VIJAY KUMAR KAMDAR (PAN AJMPK2305D) is a FIT CASE case for issuance of notice u/s 148 of the Act for A.Y. 2016-17.**

6. This order is passed with the prior approval of the Principal Chief Commissioner of Income Tax, AP& Telangana, Hyderabad.

DURGAM PARTHASARATHI
WARD 1,ADILABAD/

7.2. Thereafter, the Assessing Officer has issued notice u/sec.148 of the Act dated 23.03.2023 which reads as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE INCOME TAX OFFICER
WARD 1,ADILABAD/

To, **VIJAY KUMAR KAMDAR** **4-2-391 SARI RANI SATIJI COL , GANDHI CHOWK** **ADILABAD , Andhra Pradesh** **India**	

PAN:	A.Y:	Dated:	DIN & Notice No:
AJMPK2305D	2016-17	23/03/2023	ITBA/AST/S/148_1/2022-23/1051160793(1)

Notice under section 148 of the Income-tax Act,1961

Sir/Madam/ M/s.

1. I have the following information in your case or in the case of the person in respect of which you are assessable under the Income tax Act, 1961(here in after referred to as "the Act") for Assessment Year **2016-17**
   - information in accordance with the risk management strategy formulated in this regard

   suggesting that income chargeable to tax has escaped assessment within the meaning of section 147 of the Act. Order under sub-section (d) of section 148A of the Act has been passed in such case vide DIN **ITBA/AST/F/148A/2022-23/1051160628(1)** dated **23/03/2023** and annexed herewith for reference,

2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year **2016-17** and I, hereby, require you to furnish, within 30 days from the service of this notice, a return in the prescribed form for the Assessment Year **2016-17**.

DURGAM PARTHASARATHI
WARD 1,ADILABAD/

7.3. It is manifest from the above notice as well as the Order u/sec.148A(d) of the Act that these proceedings were conducted by the Jurisdictional Assessing Officer and not in the Faceless manner as prescribed under the Income Tax Act. At the outset, we note that an identical issue has been considered by the Coordinate Bench of ITAT, Hyderabad in the case of M/s. Pitti Holdings Pvt. Ltd., Hyderabad vs., ACIT, Central Circle-1(1), Hyderabad in ITA.No.450/Hyd./ 2025 for the assessment year 2018-2019 vide Order even date wherein the Tribunal in paras 5 to 5.2 of it's Order held as under :

> *"5. We have heard the Learned Authorised Representative and Learned Departmental Representative on this issue which is pending adjudication before the Hon'ble Supreme Court. Ld. AR has relied upon the judgment of Hon'ble jurisdictional High Court in the case of* ***Kanakala Ravindra Reddy Vs. ITO*** *156 taxman.com 478 and submitted that the impugned reassessment order is not valid and liable to be set aside. Having considered the rival submissions as well as relevant material on record, at the outset we note that the co-ordinate bench of this Tribunal in the case of* ***Kanakala Ravindra Reddy Vs. ITO*** *(supra) has considered an identical issue vide order dated 04.09.2025 in para Nos.9 to 16 as under :*
>
> > *"9. We have considered the rival submissions as well as material on record. In the case of the assessee, notice u/sec.148A(b) was issued on*

21.02.2023 by JAO. For ready reference, the same is reproduced as under :

10. Thereafter, the AO also passed an order u/s 148A(d) on 29.03.2023, wherein, the AO has recorded that, despite sufficient time allowed to the assessee in accordance with the provisions of section 148A(b) for compliance to the show cause notice dated 21.02.2023, there is no compliance on behalf of the assessee to the said show cause notice. The AO decided that it is a fit case for issue of notice u/s 148 of the Act and consequently notice u/s 148 was issued on 30.03.2023 as under :

INCOME TAX DEPARTMENT

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ASSISTANT
COMMISSIONER OF INCOME TAX
CIRCLE 1,KARIMNAGAR

To, KOTHA KANTHAIAH HNO 7-3-234 JANGAM WARD 8 , JANGAM RAMGUNDAM KARIMNAGAR 505208 , Andhra Pradesh India	

PAN:	A.Y:	Dated:	DIN & Notice No:
AQBPK7356C	2016-17	30/03/2023	ITBA/AST/S/148_1/2022-23/1051671241(1)

Notice under section 148 of the Income-tax Act,1961

Sir/Madam/ M/s.

1. I have the following information in your case or in the case of the person in respect of which you are assessable under the Income tax Act, 1961(here in after referred to as "the Act") for Assessment Year 2016-17
   - Information in accordance with the risk management strategy formulated in this regard

   suggesting that income chargeable to tax has escaped assessment within the meaning of section 147 of the Act. Order under sub-section (d) of section 148A of the Act has been passed in such case vide DIN **ITBA/AST/F/148A/2022-23/1051563421(1)** dated **29/03/2023** and annexed herewith for reference,

2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year **2016-17** and I, hereby, require you to furnish, within 30 days from the service of this notice, a return in the prescribed form for the Assessment Year 2016-17.

LAXMI PAVANA GAYATHRI MUKKERA
CIRCLE 1,KARIMNAGAR