

Date : 07/12/2019.

From

Alpine Estates,
5-4-187/3 & 4, 2nd Floor,
Soham Mansion, M.G. Road,
Secunderabad – 500 003.

To

Asst. Commissioner of Income-tax,
Circle 10(1)/ Hyd.,
IT Towers, A.C. Guards,
Hyderabad.

Sir,

Sub: Re-assessment Notice u/s.148 – Assessment Year -2014-15
PAN AANFA5250F – reg. .
Ref: Your Notice u/s.148 dated 26-03-2019
Notice No.ITBA/AST/S/148/2018-19/1015436175(1).

The above referred Notice u/s.148 is issued for re-assessment of income for Assessment Year 2014-15.

Section 151(2) of IT Act provides that no notice shall be issued under section 148 by an Assessing Officer, who is below the rank of the Joint Commissioner, unless the Joint Commissioner is satisfied, on the reasons recorded by such Assessing Officer, that it is a fit case for the issue of such notice.

On perusal of the Notice dated 26-03-2019 (copy enclosed) it is evident that there is no mention that Notice is issued after satisfaction of the Joint Commissioner as mandated u/s.151(2) of IT Act.

It is therefore submitted that the notice u/s.184 is without jurisdiction and bad-under law.

It is therefore requested to drop the re-assessment proceedings initiated u/s.148.

Yours faithfully,

For ALPINE ESTATES,



PARTNER.