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Youtube: [https://www.youtube.com/channel/UCzq\\_rdaQEKH7ZAZHdnUdF4g](https://www.youtube.com/channel/UCzq_rdaQEKH7ZAZHdnUdF4g)

<b>S.No.</b>	<b>Section 148/151/151A</b>
1	Whether writ can be dismissed only on the ground of availability of alternative remedy?  [2017] 390 ITR 10 (SC) Jeans Knit Private Ltd. v. Deputy Commissioner of Income-Tax And Others December 8, 2016
2	Whether notice u/s 148 can be issued by A.O. after transfer order U/S 127(2)?  [2023] 458 ITR 54 (HP) Ashok Kumar Sharma v. Principal Commissioner Of Income-Tax and Others June 22, 2023
3	Fate of Notices U/S 148 for A.Y 2013-14 & A.Y 2014-15 Issued Between 01.04.2021 TO 30.06.2021  [2023] 457 ITR 526 (Guj) Jain Chain and Another v. Income-Tax Officer March 31, 2023
4	Whether A.O can issue notice u/s 148 just on the basis of information received from various sources?  [2023] 457 ITR 791 (Guj) Vijay Ramanlal Sanghvi v. Assistant Commissioner Of Income-Tax December 16, 2022
5	Whether assessment in the name of company is valid after conversion into LLP ?  [2023] 108 ITR(Trib) 351 (ITAT Mum) B Bench Deputy Commissioner of Income-Tax V. Bhawna Computers P. Ltd. 14.09.2023

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6	<p>Whether notice u/s 148 can be issued in old PAN when assessee has intimated its surrender?</p> <p>[2023] 457 ITR 41 (Bombay) Kai balkrishna r. Gawade Mandai Vyapari Premises Sahakari Sanstha Maryadit V. Income-Tax Officer And Others 27.06.2023</p>
7	<p>Whether notice u/s 148 in name of dead person is valid even if informed after issue of notice?</p> <p>[2023] 456 ITR 374 (Bom) Shailesh Shah (Legal heir of late Shri Ramniklal Harilal Shah) v. Income-Tax Officer and Others September 23, 2022</p>
8	<p>Whether department can reject affidavit without proving the content of affidavit not true ?</p> <p>[2023] 107 ITR (Trib) 241 ITAT (Jodh) – Bench Kuldeep Kumar v. Income Tax Officer 10th August 2023</p>
9	<p>Whether is it necessary to mention in notice and order u/s148 that earlier assessment was u/s 143(3)</p> <p>[2023] 456 ITR 84 ( Del ) Principal Commissioner Of Income-Tax v. Prabhu Dayal Aggarwal December 9, 2022</p>
10	<p>Whether TOLA extending time limit to issue notice u/s 148 would amend section 151 provision also?</p> <p>[2022] BHC – 0S : 4171 -DB [2023] 457 ITR 644 (BOM) Equitable Financial Consultancy Services Pvt. Ltd v.</p>

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	Income Tax Officer and others April 27,2022
11	After introduction of 'Faceless Jurisdiction of Income-tax Authorities Scheme, 2022' and 'e-Assessment of Income Escaping Assessment Scheme, 2022' it became mandatory for revenue to conduct/initiate proceedings pertaining to reassessment under sections 147, 148 and 148A in a faceless manner  [2023] 156 taxmann.com 178 (TELANGANA) Kankanala Ravindra Reddy v. Income-tax Officer* September 14, 2023
12	In view of office memorandum dated 20-2-2023 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 as issuance of notice under section 148 did not fall under ambit of section 144B  156 Taxmann.com 318 Calcutta High Court Triton Overseas (P) Ltd v. UOI September 13, 2023
13	Whether notice u/s 148 is valid if reasons recorded as purchase of property instead of sale?  [2023] 455 ITR 539 (Jhar) Naveen Kumar Jaiswal v. Income-Tax Department and Others March 22, 2022
14	Whether notice sent to secondary email is valid if not sent to primary e-mail U/S 148?  [2023] 455 ITR 399 ( Bom ) Lok Developers v. Deputy Commissioner of Income-Tax And Others February 15, 2023

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15	<p>Whether failure to issue notice u/s148 can be to prejudice of assessee especially when refund is due</p> <p>[2022] 442 ITR 376 ( Mad ) R. Pannerselvam v. Principal Commissioner of Income-Tax and another November 23, 2021</p>
16	<p>Whether notice issued u/s 148 without signature whether digitally or manually is a valid notice?</p> <p>[2023] 451 ITR 27 ( Bom ) Prakash Krishnavtar Bhardwaj v. Income-Tax Officer and Others January 9, 2023</p>
17	<p>Whether mistake in name of assessee will render notice invalid?</p> <p>[2018] 405 ITR 296 ( Del ) Sky Light Hospitality LLP v. Assistant Commissioner Of Income-Tax February 2, 2018</p>
18	<p>Whether notice u/s 148 can be held invalid simply because signature is in the form of curved line?</p> <p>[1994] 207 ITR 418 ( Cal ) Commissioner of Income-Tax v. Anand and Co. September 21, 1992</p>
19	<p>Whether time limit to issue notice u/s 143(2) would apply in case of assessment U/S 148?</p> <p>[2023] 451 ITR 117 ( Mad ) AMEC Foster Wheeler Iberia Slu - India Project Office v. Deputy Commissioner of Income-tax (International Taxation) and Another November 16, 2022</p>