

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. RAVISH SOOD, JUDICIAL MEMBER
AND DR. M. L. MEENA, ACCOUNTANT MEMBER**

**I.T.A. No. 141/(Asr)/2018
Assessment Year: 2009-10**

Sh. Harjinder Singh
S/o Harbhajan Singh
Near Jaitu Road,
Goniana Khurd, Bathinda

Vs. The Income Tax Officer,
Ward-2(1), Bathinda

[PAN: GYPS 3845C]

(Appellant)

(Respondent)

Appellant by : Sh. P. N. Arora, Adv.
Respondent by : Sh. Rohit Mehra, CIT DR

Date of Hearing: 21.12.2021
Date of Pronouncement: 21.02.2022

ORDER

PER RAVISH SOOD, JM

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income Tax (Appeals), Bathinda, dated 24.01.2018, which in turn arises from the order passed by the A.O u/ss. 143(3)/147 of Income Tax Act, 1961 (for short 'Act'), dated

19.12.216 for Assessment Year 2009-10. The assessee has assailed the impugned order on the following grounds of appeal before us :

- “1. That the Ld. CIT(A), Bathinda erred on facts and law in upholding the initiation of proceedings u/s 147 of the IT Act, 1961 on account of the fact that there is no service of notice issued u/s 148 of IT Act, 1961. The findings of the CIT(A) that only the issuance of notice is required to assume the jurisdiction is factually against the principle of law as settled by the Apex Court.
 2. That the Ld. CIT(A), Bathinda erred on facts and law in upholding the initiation of proceedings u/s 147 of the IT Act, 1961 on account of the fact that the proceedings had been initiated only for the purpose of verification regarding source of investment of cash deposits in the bank which is against the settled principles of law.
 3. That the Ld. CIT(A), Bathinda erred on facts and law in upholding the initiation of proceedings u/s 147 of the IT Act, 1961 by the AO because there was no recording of satisfaction by the Pr. CIT, as provided u/s 151(1), on the reasons recorded by the AO that it is a fit case for issue of notice u/s 148.
 4. That the Ld. CIT(A), Bathinda erred on facts and law in sustaining the addition of Rs.63,33,000/- which had been made by the AO for not explaining the source of cash deposited in the bank although it had been explained that the cash deposited in the saving fund account belonged to Sh. Baljinder Singh. The explanation filed during the course of assessment proceedings has been rejected without rebutting the same.
 5. That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed of.”
2. Briefly stated, on the basis of information received by the A.O that the assessee during the year under consideration had deposited Rs. 98.33 lac in his bank account with Punjab & Sind Bank, Village : Goniana, the A.O reopened his case u/s 147 of the Act. In compliance to the Notice issued

u/s 148 of the Act the assessee filed his return of income for A.Y 2009-10 on 15.11.2016, declaring an income of Rs. 1,03,464/- a/w agriculture income of Rs. 50,000/-.

3. During the course of the assessment proceedings, the assessee on being queried as regards the source of the aforesaid cash deposit of Rs. 98.33 lac (supra) in his bank account, submitted, that the said amount was deposited by one Sh. Baljinder Singh s/o Shr. Gurnam Singh r/o. Village : Balhar Vinju out of the sale proceeds of his land, which thereafter was withdrawn by the said person for purchase of new agricultural land. In sum and substance, the assessee distanced himself from the cash deposits in his bank a/c and related the same to Sh. Baljinder Singh (supra). As the assessee requested for cross-examination of Sh. Baljinder Singh (supra), therefore, the A.O summoned Sh. Baljinder Singh (supra) u/s 131(1) of the Act, and directed him to produce a copy of the sale/purchase deeds a/w copy of his bank accounts for the period 01.04.2008 to 31.03.2009. In compliance, Sh. Baljinder Singh (supra) though appeared before the A.O, however, in his statement recorded on oath he did not even recognize the assessee, and categorically stated that he had neither any dealings with

him nor had deposited any cash in his bank account. Also, Sh. Baljinder Singh (supra) further declined to give any copy of sale/purchase deed and his bank statement to the assessee. Observing, that the assessee on being confronted as regards the source of the cash deposits in his bank account had come forth with a concocted story and had tried to shift the burden of explaining the source of the same to another person who did not even recognize him, the A.O held the amount of Rs. 63.33 lac that was deposited by the assessee over the year under consideration in his bank a/c, as unexplained deposits within the meaning of Sec. 69A of the Act, and added the same to his returned income. Accordingly, the A.O vide his order passed u/s 147/143(3) of the Act, dated 19.12.2016 assessed the income of the assessee at an amount of Rs. 64,36,460/-.

4. Aggrieved, the assessee carried the matter in appeal before the CIT(A). However, finding no infirmity in the view taken by the AO, the CIT(A) upheld the addition and dismissed the appeal.

5. The assessee being aggrieved with the order of the CIT(A) has carried the matter before us. At the very outset of the hearing of the appeal, the Id. Authorized Representative (for short "A.R") for the assessee

sought for admission of the copies of the sale deeds and the bank a/c of Sh. Baljinder Singh (supra) as additional evidence. It was submitted by the Id. A.R, that as Sh. Baljinder Singh (supra) had during the course of the assessment proceedings declined to furnish copies of the sale deeds a/w his bank a/c, and the same despite specific requests of the assessee before the A.O were not made available to him, therefore, the assessee was prevented by sufficient and reasonable cause from producing/filing the said documents which have a strong bearing on the adjudication of the issues involved in the present appeal in the course of the proceedings before the lower authorities. Backed by his aforesaid claim, it was submitted by the Id. A.R that the said documents in all fairness and interest of justice be admitted. Apart from that, it was submitted by the Id. A.R that the A.O had wrongly assumed jurisdiction for reopening the case of the assessee u/s 147 of the Act. Elaborating on his aforesaid contention, it was submitted by the Id AR, that the reopening of the assessee's case suffers from certain serious jurisdictional defects, viz. (i). that the AO had framed the impugned assessment u/ss. 143(3)/147, dated 19.12.2016 without validly effecting service of notice u/s 148 of the Act upon the assessee; (ii). that the AO had gravely erred in not obtaining the approval from the appropriate

authority as contemplated u/s 151 of the Act; and (iii). that the authority sanctioning the issuance of notice u/s 148 of the Act had granted the approval/sanction in a mechanical way, i.e., without any application of mind to the facts of the case. Adverting to his claim that the approval u/s 151 of the Act was granted in a mechanical manner and, without any application of mind, the Id AR had drawn our attention to the approval so granted in the case of the assessee (Page 79 to 81 of APB). It was submitted by the Id AR, that the approving authority, i.e, Principal Commissioner of Income-tax, Bathinda, had merely by way of an idle formality as regards recording of his satisfaction on the reasons recorded by the AO for reopening the case of the assessee stated "Yes" in the form of approval. It was submitted by the Id AR, that the approval u/s 151 of the Act had been granted by the sanctioning authority in a mechanical manner, i.e, without any application of mind. It was submitted by the Id AR that in a host of cases where the sanctioning authority had granted approval by merely scribbling "Yes" instead of giving any cogent reason qua his satisfaction on the reasons recorded by the AO, for reopening the case of the assessee before them, the reopening of the respective assessments had been struck down by the courts/tribunals, on the ground,

that an approval granted in a mechanical manner would by no means justify valid assumption of jurisdiction by the AO. In support of his aforesaid contention the Id. AR had relied on certain judicial pronouncements, viz. (i). Smt. Nirmal Kaur vs. DCIT, ITA No. 575/Asr/2016 (ii). CIT Vs. M/s S. Goyanka Lime and Chemicals Ltd. (2015) 56 taxmann.com 390 (MP); (iii). ITO Vs. M/s Observer Investment & Finance Pvt. Ltd., ITA No. 1185 & 1186/Del/2009; (iv). N.C Cables Ltd. Vs. Pr. CIT (2017) 88 taxmann.com 649 (Del); and (v). Shri. Krishan Gopal. Prop. Kay Pee Lock Vs. ITO, Ward-39(1), Delhi (Delhi). In the backdrop of his aforesaid contention, it was submitted by the Id AR that as the approval in the case of the assessee was granted by the sanctioning authority in a mechanical manner, i.e, without application of mind, therefore, the assessment framed by the AO u/s 143(3)/147, dated 19/12/2016 could not be sustained for want of valid assumption of jurisdiction on his part.

6. Per contra, the Ld. Departmental Representative (for short "D.R.") relied on the orders of the lower authorities. It was submitted by the Id D.R, that as the sanctioning authority, i.e, the Principal Commissioner of Income-tax was at Column 13 of the form of approval only required to

state as to whether he was satisfied on the reasons recorded by the AO that it is a fit case for the issue of notice u/s 148 of the IT Act, 1961, therefore, by stating "Yes" he had duly expressed that he was satisfied with the same. It was submitted by the Id DR that as the AO had validly assumed jurisdiction u/s 147 of the Act, therefore, no infirmity did emerge from the order passed by him u/ss. 143(3)/147 of the Act, dated 19.12.2016.

7. We have heard the Id Authorized representatives for both the parties, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements that have been pressed into service by them to drive home their respective contentions. As the assessee has assailed the validity of the jurisdiction that was assumed by the A.O for reopening of his case u/s 147 of the Act, therefore, we shall first deal with the same. On a perusal of the records, we find substantial force in the claim of the Id. AR that the authority granting the sanction u/s 151 of the Act, viz. Pr. CIT, Bhatinda, had granted the approval in a mechanical manner, i.e, without application of mind. As is discernible from

Column No. 13 of the form of approval wherein sanction had been granted, we find that the sanctioning authority had therein stated as under :-

| | | |
|-----|--|---|
| 13. | <i>Whether the Pr. CIT is satisfied on the reasons recorded by the AO that it is a fit case for the issue of notice u/s 148 of the IT Act, 1961.</i> | <p style="text-align: center;"><i>Yes</i></p> <p style="text-align: center;"><i>Sd/-</i></p> <p style="text-align: center;"><i>(K.M Bali)</i></p> <p style="text-align: center;"><i>Principal Commissioner of Income-Tax</i></p> <p style="text-align: center;"><i>Bhatinda</i></p> |
|-----|--|---|

In our considered view, a mere scribbling or stating “Yes” would not suffice the statutory requirement of Sec. 151 of the Act, i.e, satisfaction on the part of the sanctioning authority, on the reasons recorded by the A.O, that it is a fit case for issuance of a notice u/s 148 of the Act. As provided in Section 151 of the Act, no notice u/s 148 is to be issued by an AO unless the specified approving authority is satisfied, on the reasons recorded by the AO, that it is a fit case for the issue of such notice. In our considered view, the aforesaid statutory provision, viz. Section 151 had been made available on the statute by the legislature, as an inbuilt safeguard, or, in fact as a supervisory check over the work of the AO, particularly, in context of reopening of an assessment, so that an assessment be reopened by an A.O in exercise of the powers vested with him u/s 147 of the Act only after due application of mind and, if for some reason, an error creeps into the

exercise of the said power by the A.O, then, the superior officer, i.e, the authority specified in Sec. 151 of the Act is able to correct the same. It is for the aforesaid reason that Section 151 requires an officer of the rank of a Joint Commissioner of Income-tax to oversee the decision of the AO where the return originally filed was assessed u/s 143(3) of the Act, and further, in a case where such reopening of an assessment is sought to be made after the expiry of a period of four years from the end of the relevant assessment year, then, the said obligation is shifted on a superior officer as therein contemplated. In our considered view, as the reopening of a case results to disturbing the finality of a concluded assessment, therefore, the authorities specified for granting of approval u/s 151 of the Act remain under a statutory obligation of clearly applying their mind on the "reasons to believe" recorded by the AO and, only after being satisfied that it is a fit case for issuance of Notice u/s 148 of the Act, approve the same. In fact, the approving authority in discharge of his aforesaid statutory duty is obligated to record his satisfaction as regards the reasons recorded by the AO for reopening the case of the assessee, in a manner, which would reveal that as per him it is a fit case for issuance of Notice u/s 148 of the Act. In our considered view, mere scribbling of "Yes" by the approving

authority, as is the case before us, can by no means suffice the statutory obligation cast upon him for granting approval after due application of mind for issuance of notice u/s 148 of the Act by the AO, as the said statutory check would otherwise be rendered as a mere idle formality, nugatory or in fact nothing better than an eye wash, which would beyond any doubt defeat the very purpose for which the said supervisory jurisdiction of the superior authorities had been made available on the statute by the legislature. Our aforesaid conviction is supported by the order of this Tribunal in the case of Shri Charanjiv Lal Aggarwal, Prop. M/s. Premier Rubber Mills, Amritsar Vs. ITO, Ward-4(1), Amritsar, ITA No. 598/Asr/2015. Also, a similar view had been taken by this Tribunal in its recent order passed in the case of S/shri Tralochan Singh & Narotam Singh Vs. ITO, Ward 1(4), Mansa in ITA Nos. 306 & 307/Asr/2019, dated 30.06.2021, wherein it was held as under:-

“12. As regards to the validity of the reassessment proceedings under section 147 r.w.s 148 of the Act, it is not in dispute that the A.O. is required to get the approval of the competent authority i.e; JCIT in the present case. Copy of the form for recording the reasons for initiating the proceedings under section 148 of the Act and for obtaining the approval of the JCIT is placed at page no. 2 & 3 of the assessee’s paper book wherein at S.No. 12 relating to satisfaction of the JCIT on the reasons recorded by the ITO for issuing of the notice under section 148 of the Act. The JCIT, Range-1, Bathinda mentioned as under:

“Yes, it is a fit case to issue notice under section 148 of the Income Tax Act

Sd/-
P.K. Sharma
JCIT, Range-1, Bathinda

12.1 From the aforesaid approval given by the JCIT, Range-1, Bathinda, it is clear that the satisfaction has been recorded in a mechanical manner, without applying the mind, for issuing the notice under section 148 of the Act.

13. An identical issue having similar facts has been adjudicated by this Bench of the ITAT in case of Shri Satnam Singh, Jalandhar Vs. ITO, Ward-1(4), Jalandhar in ITA No. 579/ASR/2019 for the A.Y. 2013-14 vide order dt. 29/06/2021 wherein by following the order dated 15/03/2021 in ITA No. 215/Chd/2020 for the A.Y. 2009-10 in the case of Shri Tek Chand, Karnal Vs. ITO, Ward-2, Kaithal, the issue has been decided in favour of the assessee and the relevant findings have been given in para 14 to 14.4 which read as under:

14. We have considered the submissions of both the parties and perused the material available on the record. In the present case it is noticed that the A.O. obtained the approval of the JCIT before issuing the notice under section 148 of the Act, performa copy of which is placed at page no. 1 of the assessee's paper book, in the said Performa for recording the reasons for initiating the proceedings under section 147 / 148 of the Act and for obtaining the approval of the Ld. JCIT, it has been mentioned in column no. 11 as under:

“ Yes it is approved for 148 action ”

Sd/-

(Umesh Takyar)
Joint Commissioner of Income Tax
Range-1, Jalandhar

From the aforesaid approval it is clear that the JCIT, Range-1, Jalandhar recorded the satisfaction in a mechanical manner without application of mind. He accorded the sanction for issuing notice under section 148 of the Act in a mechanical manner.

14.1 On a similar issue the Hon'ble Guwahati High Court in the case of Ladhuram Laxmi narayan Vs. ITO, Additional 102 ITR 595 (supra) held as under:

22. Sub-section (2) of Section 151 requires that before issuing a notice under Section 148, the Commissioner must be satisfied on the reasons recorded by the Income-tax Officer that it is a fit case for the issue of such notice. The submission of the learned counsel is that in the instant case there was no real satisfaction of the Commissioner or in other words there could not be satisfaction of the Commissioner as contemplated under Subsection (2) in the facts and circumstances of the

case. In the column of the report whether the Commissioner was satisfied, the Additional Commissioner said " Yes ".

23. We have already found that the first ground given by the Income-tax Officer in his report praying for sanction for acting under Section 148 is admittedly a mistaken ground and, therefore, non-existent. That being so, the satisfaction of the Additional Commissioner in the instant case, so far as the first ground is concerned, is wholly mechanical without applying his mind.

It has further been held

24. Regarding the second ground, we find that the satisfaction could in law be only with respect to Clause (b) of Section 147 and that being so the notice issued on March 10, 1971, would be clearly barred under Section 149 of the Act.

25. In the result, in any view of the matter, we find that the impugned notice under Section 148 in the instant case is bad in law and without jurisdiction. Accordingly, we quash the impugned notice dated March 10, 1971, under Section 148 of the Act.

14.2 A similar view has been taken by the Hon'ble Andhra Pradesh High Court in the case of P. Munirathnam Chetty And P. Vs. ITO, C-Ward 101 ITR 385 (supra) wherein it has been held as under:

The form like the one which is being used containing an endorsement merely saying "Yes" would justifiably cause apprehension that the act of the Commissioner is a mechanical act. In order to obviate this impression and to infuse more confidence in the assessee, it would be proper if the Commissioner also briefly states why he has given his sanction to the proceedings under Section 147, thus avoiding all arguments in courts of law whether he applied his mind or he would have been satisfied in the circumstances of the case or not.

14.3 On an identical issue the ITAT Chandigarh Bench "B" Chandigarh vide order dt. 15/03/2021 in ITA No. 215/Chd/2020 for the A.Y. 2009-10 in the case of Shri Tek Chand Vs ITO, Ward-2, Kaithal held as under:

14.1 The A.O. obtained the approval of the PR. CIT before issuing the notice under section 148 of the Act. The proposal dt. 11/03/2016 seeking the approval for issuance of notice under section 148 of the Act, by the A.O. is placed at page no. 2 & 3 of the assessee's paper book. While giving the approval the Ld. PR. CIT, Karnal recorded as under:

" Yes, satisfied, it is a fit case for issue of notice under section 148"

Sd/-

Pr. CIT, Karnal

14.2 From the aforesaid approval, it is clear that the Ld. Pr. CIT recorded satisfaction in the mechanical manner, without application of mind to accord sanction for issuing notice under section 148 of the Act. On an identical issue the Hon'ble M.P. High Court in the case of CIT Jabalpur Vs. S. Goyanka Lime & Chemical Ltd. reported at (2015) 56 Taxmann.com 390 by following its own decision in the case of Arjun Singh Vs. ADIT (2000) 246 ITR 363 (M.P) held as under:

7. We have considered the rival contentions and we find that while according sanction, the Joint Commissioner, Income Tax has only recorded so "Yes, I am satisfied". In the case of Arjun Singh (supra), the same question has been considered by a Coordinate Bench of this Court and the following principles are laid down:—

The Commissioner acted, of course, mechanically in order to discharge his statutory obligation properly in the matter of recording sanction as he merely wrote on the format "Yes, I am satisfied" which indicates as if he was to sign only on the dotted line. Even otherwise also, the exercise is shown to have been performed in less than 24 hours of time which also goes to indicate that the Commissioner did not apply his mind at all while granting sanction. The satisfaction has to be with objectivity on objective material.

8. If the case in hand is analysed on the basis of the aforesaid principle, the mechanical way of recording satisfaction by the Joint Commissioner, which accords sanction for issuing notice under section 148, is clearly unsustainable and we find that on such consideration both the appellate authorities have interfered into the matter. In doing so, no error has been committed warranting reconsideration.

9. As far as explanation to Section 151, brought into force by Finance Act, 2008 is concerned, the same only pertains to issuance of notice and not with regard to the manner of recording satisfaction. That being so, the said amended provision does not help the revenue.

10. In view of the concurrent findings recorded by the learned appellate authorities and the law laid down in the case of Arjun Singh (supra), we see no question of law involved in the matter, warranting reconsideration.

14.3 Against the said order, the Hon'ble Apex Court dismissed the SLP filed by the Department and affirmed the order of the Hon'ble M.P. High Court in the case of CIT Vs. S. Goyanka Lime & Chemicals Ltd. (supra) held as under:

“that where Joint Commissioner recorded satisfaction in mechanical manner and without application of mind to accord sanction for issuing notice under section 148, reopening of assessment was invalid.”

15. We therefore by following the ratio laid down by the Hon'ble Apex Court in the aforesaid referred to case, are of the view that the reopening under section 148 of the Act on the basis of mechanical approval without applying the mind by the Ld. Pr.CIT was not valid. Therefore, in the present case, the reopening of the assessment on the basis of notice under section 148 of the Act is quashed.

14.4 In the present case also since the A.O. reopened the assessment under section 147 of the Act by issuing the notice under section 148 of the Act, on the basis of mechanical approval, without applying his mind, therefore the said approval was not valid and consequently the reopening of the assessment on the basis of said approval was not valid. We therefore quash the same. Since, we have decided the legal issue in favour of the assessee therefore no finding is given on the other grounds raised by the assessee on merit.

13.1 Since the facts of the present case are identical to the facts involved in the aforesaid referred to case of Shri Satnam Singh, Jalandhar Vs. ITO, Ward-1(4), Jalandhar in ITA No. 579/ASR/2019 for the A.Y. 2013-14, so respectfully following the aforesaid referred to order dt. 29/06/2021 the reopening of the assessment under section 147 of the Act by issuing the notice under section 148 of the Act is quashed. Since we have decided the legal issue in favour of the assessee therefore no finding is given on the other grounds raised by the assessee on merit.”

Also, we find that a similar view had been taken by the ITAT, Chandigarh Bench in the case of Shri. Tek Chand Vs. The ITO, Ward-2, Karnal, ITA No. 255/Chd/2020, dated 15.03.2021. In the said case the approving authority, i.e., Principal CIT, Karnal had granted the approval for issuance of notice u/s 147 of the Act, as under:-

“Yes, satisfied, it is a fit case for issue of notice under section 148

-Sd/-

Pr. CIT, Karnal”

The Tribunal by drawing support from the judgments of the Hon'ble High Court of Madhya Pradesh in the case of CIT Vs. S. Goyanka Lime & Chemical Ltd (2015) 56 taxmann.com 390 (MP); and that in the case of Arjun Singh Vs. Asst. DIT reported in (2000) 246 ITR 363 (MP), had observed, that as the reopening of the case of the assessee u/s 148 was on the basis of a mechanical approval without application of mind by the Principal. CIT, therefore, the notice issued u/s 148 could not be sustained and was liable to be quashed. At this stage, we may herein observe, that the aforementioned judgment of the Hon'ble High Court of Madhya Pradesh in the case of S. Goyanka Lime (supra) had thereafter impliedly been approved by the Hon'ble Supreme Court which had dismissed the Special Leave Petition (SLP) that was filed by the revenue in Commissioner of Income-tax, Jabalpur (MP) Vs. S. Goyanka Lime & Chemical Ltd. (2015) 64 taxmann.com 313 (SC). Also, we find that a similar view had been taken by ITAT, Amritsar Bench in its recent order passed in the case of Shri Satnam Singh Vs. ITO, Ward-1(4), Jalandhar, ITA No. 579/Asr/2019, dated

29.06.202 for AY 2013-14. In the case before the Tribunal the approving authority had granted the approval by stating as under:-

“ Yes it is approved for 148 action

Sd/-

(Umesh Takyar)
Joint Commissioner of Income Tax
Range-1, Jalandhar.”

On appeal, the Tribunal was of the view that as the JCIT, Range-1, Jalandhar had granted the approval in a mechanical manner, i.e, without application of mind, therefore, the reopening of the assessee’s case was liable to be quashed for want of valid assumption of jurisdiction.

8. In the backdrop of the facts involved in the case of the assessee before us, we are of the considered view, that the facts and the issue herein involved, i.e., sustainability of the assessment in the backdrop of grant of approval u/s 151 in a mechanical manner, i.e, without application of mind by the approving authority, viz. Pr. CIT, Bhatinda is in parity with those as were involved in the aforementioned judicial pronouncements. We, thus, in terms of our aforesaid observations, are of the considered view, that as in case of the assessee before us the prescribed authority, viz. Principal Commissioner of Income-Tax, Bhatinda, had granted the

approval u/s 151 of the Act in a mechanical manner, i.e, without application of mind to the facts of the case as were there before him, therefore, the assessment framed by the AO u/ss. 143(3)/147 of the Act, dated 19.12.2016 cannot be sustained and is liable to be vacated. Accordingly, the assessment framed by the A.O u/ss. 143(3)/147 of the Act, dated 19.12.2016 is herein quashed for want of valid assumption of jurisdiction by him.

9. As we have quashed the reopening of the assessee's case for want of jurisdiction on the part of the A.O, for the reasons stated hereinabove, therefore, we refrain from adverting to the other contentions advanced by the Id AR as regards the validity of the jurisdiction assumed by the AO for framing the impugned assessment, as well as those advanced by him qua the sustainability of the additions on the merits of the case, which, thus, are left open.

10. Resultantly, the appeal filed by the assessee is allowed.

Order pronounced under rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1962, by placing the details on the notice board.

Sd/-
(Dr. M. L. MEENA)
Accountant Member

Sd/-
(RAVISH SOOD)
Judicial Member

Dated: 21/02/2022

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

TRUE COPY
BY ORDER