IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.

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

I.T.A. No. 628/ASR/2016
(Assessment Year: 2010-11)

Som Raj, S/o. Prakash Chand, Village & Post Office Taragarh, Near HDFC Bank, Tehsil & Distt. Pathankot PAN: AHNPB0637N	Vs.	Income Tax Officer, Ward-6(3), Pathankot
(Appellant)		(Respondent)

Assessee by :	Shri. P. N. Arora, Adv
Revenue by:	Shri. Rohit Mehra, CIT DR
Date of Hearing	21/12/2021
Date of pronouncement	21/02/2022

O R D E R

PER RAVISH SOOD, JM

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income-Tax (Appeals)-2, Amritsar dated 02.09.2016, which in turn arises from the assessment order passed by the AO u/ss. 147/143(3) of the Income-Tax Act, 1961 (for short "Act"), dated 24.02.2014 for Assessment Year 2010-11. The assessee has assailed the impugned order on the following grounds before us:

"1. That the assessment order as well as the order of Learned CIT(A), both are against the facts of the case and are untenable under the law.

2. That no reasonable opportunity of being heard was allowed by the A.O. before passing the order. As such, the assessment order is bad in law and is liable to be cancelled. Again, the worthy CIT(A) has grossly erred in confirming the order of the AO.

3. That the authorities below did not appreciate that the reopening of this case u/s 148 is illegal, invalid and void abinitio and the assessment order passed is bad in the eyes of law and the same is liable to be cancelled.

4. That the reasons recorded for reopening the case are bad in law and accordingly the assessment framed is bad in law and the same is liable to cancelled.

5. That the reasons are no reasons in the eyes of law inasmuch as the source of investment is yet to be verified and explained and it cannot be held as income escaping assessment for the purpose of section 148.

6. That the Ld CIT(A) failed to appreciate that the AIR information is no tangible material to empower the AO to reach the requisite satisfaction as envisaged u/s 147/148. As such the proceedings are bad in law and the assessment proceedings thereof are also liable to be cancelled for all intends and purposes.

7. That the assessment made in response to issue of notice u/s 148 is illegal, invalid and void abinitio and the same deserves to be quashed.

8. That the Ld CIT(A) has grossly erred in confirming the order passed by the AO in response to proceedings u/s 148 is bad and the same is liable to be cancelled.

9. That the Ld CIT(A) has grossly erred in confirming the addition of Rs.44,00,000/- made by the AO on account of so-called unexplained bank deposits made by the assessee with Punjab Gramin Bank, Pathankot. The authorities below did not appreciate that the assessee was totally illiterate about the complicated provisions of Income Tax Law and as such in the interest of natural justice the CIT(A) was not justified in confirming the addition made by the AO.

10. That the authorities below did not appreciate that the assessee made a surrender of Rs.44,00,000/- under a mistaken belief and due misconception of facts and the legal position and was fully justified in retracting the same.

11. That the authorities below did not appreciate that under the Income Tax Law only the correct income should be assessed and the department should not have taken the benefit of ignorance and the illiteracy of the assessee.

12. That the authorities below did not appreciate that only the correct income should be assessed in view of the Board's Circular No. 14 dated 19/11/1955.

13. That the authorities below did not appreciate that the source of credit in the bank was duly explained with the help of the agreement to sell the property of family members and no adverse material has been brought by the department against the assessee. As such the addition made may be deleted.

14. That the CIT(A) on the facts and as well as on law should have deleted the addition of Rs.44,00,000/-.

15. That the authorities below did not appreciate that the source of deposit in the bank was duly proved and explained with the help of the documents and there was no reason or occasion for rejecting the same and the CIT(A) should have deleted the addition.

16. Any other ground of appeal which may be urged at the time of hearing of the appeal."

2. Succinctly stated, on the basis of the information in his possession that the assessee during the year under consideration had made cash

deposits of Rs. 47 lac in his Saving Bank Account No. 1110 with Punjab Gramin Bank, Taragarh, the A.O reopened the case of the assessee u/s 147 of the Act. As the assessee failed to fully substantiate the nature and source of the cash deposits in his aforesaid bank account to the satisfaction of the AO, therefore, the latter added an amount of Rs. 44 lac (out of Rs. 47 lac) to his returned income and vide his order passed u/s 147/143(3) of the Act, dated 24/02/2014 assessed his income at an amount of Rs. 44,12,657/-.

3. 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.

4. The assessee being aggrieved with the order of the CIT(A) has carried the matter in appeal before us.

5. At the very outset of the hearing of the appeal, it was submitted by the ld Authorized Representative (for short "A.R") for the assessee, that the AO had wrongly assumed jurisdiction and reopened the case of the assessee u/s 147 of the Act. Elaborating on his aforesaid contention, it was submitted by the ld AR that the reopening of the assessee's case suffers from certain serious jurisdictional defects, viz. (i). that the AO had reopened the case without carrying out any enquiries either u/s 131 or u/s 133(6) of the Act; (ii). that the reasons on the basis of which the case of

the assessee was reopened does not bear any nexus with the material available on record; (iii). that the AO prior to reopening of the case of the assessee had not consulted the assessment record and had merely acted upon a borrowed satisfaction; (iv). that the case of the assessee was not reopened on the basis of any bonafide belief but on the basis of suspicion; (v). that the AO had gravely erred in not obtaining the approval from the appropriate authority as contemplated u/s 151 of the Act; and (vi). that the authority sanctioning the issuance of notice u/s 148 had granted the approval/sanction in a mechanical way, i.e, without any application of mind to the facts of the case.

6. Before us, the ld AR had primarily stressed upon two issues on the basis of which the validity of the reopening of the assessee's case has been assailed, viz. (i) that while for the AO in the "reasons to believe" had stated that the approval u/s 151 of the Act for issuing the notice u/s 148 of the Act was to be obtained from the Commissioner of Income Tax (OSD), Range-VI, Pathankot, however, the same as per record was obtained by him from the Additional Commissioner of Income-tax, Range-VI, Pathankot; and (ii) that even otherwise the sanction for issuance of notice u/s 148 had been granted by the Additional Commissioner of Income-tax, Range-VI, Pathankot in a mechanical manner and without any application of mind. Insofar the claim of the ld AR that the AO in the "reasons to

believe" had stated that the approval for reopening of the assessee's case was to be taken from the Commissioner of Income-tax (OSD), Range-VI, Pathankot, it was submitted by the ld AR, that the approval was wrongly obtained, as the appropriate authority as per Section 151 of the Act for grant of such approval in the case of the assessee was the Joint CIT, Range-VI, Pathankot. 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 ld AR had drawn our attention to the approval so granted in the case of the assessee (Page 74 to 75 of APB). It was submitted by the ld AR, that the approving authority 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, had stated "Yes". Backed by his aforesaid contention, it was submitted by the ld AR, that there was clear non-application of mind by the approving authority, i.e., the Additional Commissioner of Income-tax, Range-VI, Pathankot, who had granted the approval in a mechanical manner and without application of mind. It was submitted by the ld 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 for reopening the case of an assessee. In support of his aforesaid contention the ld. AR had relied on the following judicial pronouncements:-

i. Shri Tek Chand Vs. ITO, ITA No. 255/Chd/2020 dated 15.03.2021
ii. Yum Restaurants Asia Pte Ltd Vs. DCIT (2017) 397 ITR 665
iii. Smt Monika Rani Vs. ITO, ITA No. 582/Chd/2019 dated 28.02.2020
iv. ACIT Vs. Bharti Axa Life Insurance Co ltd, ITA No. 2930/Mum/2019 dated 31.03.2021
v. Shri Tralochan Singh Vs. ITO, ITA No. 306/Asr/2019 dated 30.06.2021.'

In the backdrop of his aforesaid contention, it was submitted by the ld 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 147/143(3), dated 24/02/2014 could not be sustained for want of valid assumption of jurisdiction on his part.

7. Per contra, the Ld. Departmental Representative (for short "D.R.") relied on the orders of the lower authorities. It was submitted by the ld D.R that as the Commissioner of Income-tax (OSD), Range-VI, Pathankot was at the relevant point of time holding the charge as that of the Additional CIT, Range-VI, Pathankot, therefore, it was incorrect on the part of the ld AR to state that the approval u/s 151 of the Act was not obtained by the AO from the appropriate authority. As regards the alternative claim of the

ld AR, that the approval was granted by the Additional Commissioner of Income-tax, Range-VI, Pathankot u/s 151 of the Act in a mechanical manner, i.e, without application of mind, it was submitted by the ld DR, that as the approving authority at Column 12 of the form of approval was only required to state as to whether he was satisfied on the reasons recorded by the AO, therefore, by stating "Yes" he had duly expressed that he was satisfied with the same. It was submitted by the ld 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/s 147/143(3) of the Act, dated 24.02.2014.

7. We have heard the ld 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. In so far the claim of the ld AR, that the AO had in the body of the "reasons to believe" stated that the approval u/s 151 of the Act was to be obtained from the Commissioner of Income-tax (OSD), Range-VI, Pathankot, while for the same as per the form of approval was obtained from the Additional CIT, Range-VI, Pathankot is concerned, we are of the considered view, that the said assertion of the ld AR is based on misconceived and half baked facts. As stated by the Ld DR, and rightly so, as the Commissioner of

Income-tax (OSD), Range-VI, Pathankot was at the relevant point of time holding the charge as that of the Additional CIT, Range-VI, Pathankot, therefore, it was incorrect on the part of the ld AR to claim that the AO had obtained the approval from an authority different from that as stated in the body of the "reasons to believe". We, thus, finding no substance in the aforesaid claim of the ld AR are constrained to reject the same.

8. Adverting to the claim of the ld AR, that the authority granting the sanction u/s 151 of the Act, viz. Addl. CIT, Range-VI, Pathankot had granted the approval in a mechanical manner, i.e, without application of mind, we find substance in the same. On a perusal of Column No. 12 of the form of approval wherein sanction had been granted by the Additional CIT, Range-VI, Pathankot, we find that the same reads as under :-

12.	*Whether the Additional Commissioner of Income Tax is satisfied on the reasons record by the AO*	*Yes* *Sd/-*

In our considered view, a mere scribbling or stating "Yes" would by no means suffice the statutory requirement as contemplated in 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, 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 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, because, if that be so, then, the said statutory check on the part of the superior authorities would be rendered as mere a 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 recent 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 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 ease is bad in law and without jurisdiction. Accordingly, we quash the impugned notice dated March 10, 1.971, 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 slates 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 is statutory obligation properly in the matter of recording sanction as he merely wrote on the format "Yes, 1 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 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, i.e, without application of mind by the Principal. CIT,

therefore, the reopening of the case on the basis of 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 been impliedly 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 the case of Shri Satnam Singh Vs. ITO, Ward-1(4), Jalandhar, ITA No. 579/Asr/2019 for AY 2013-14 vide its order dated 29/06/2021. 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.

9. In the backdrop of the facts involved in the case of the assessee before us, we are of the considered view, that 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. Additional CIT-Range VI, Pathankot 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. Additional CIT-Range VI, Pathankot 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. 147/143(3) of the Act, dated 24.02.2014 cannot be sustained and is liable to be vacated on the said count itself. Accordingly, for want of valid assumption of jurisdiction by the AO the assessment framed by him u/s 147/143(3) of the Act, dated 24.02.2014 is herein quashed.

10. As we have quashed the assessment framed by the AO for want of jurisdiction on his part, for the reasons stated hereinabove, therefore, we refrain from adverting to the other contentions advanced by the ld 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.

11. Resultantly, the appeal filed by the assessee is allowed in terms of our aforesaid observations.

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

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

Dated: 21/02/2022
***A K Keot

Copy forwarded to

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

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BY ORDER