

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC": NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA Nos. 2230, 2231, 2232 & 2234/DEL/2023**

**Asstt. Yrs: 2013-14, 2014-15, 2015-16 & 2016-17**

Pure Departmental Store Pvt. Ltd., RR-11, 2 <sup>nd</sup> Floor, Mianwali Nagar, Paschim Vihar, New Delhi-110087.	<u>Vs</u>	DCIT Circle-11(1), New Delhi.
PAN- AAGCP 6905 Q		
<b>APPELLANT</b>		<b>RESPONDENT</b>
Assessee by		<b>Shri Ved Jain, Adv.;</b> <b>Shri Aman Garg, CA; &amp;</b> <b>Ms. Ishika Dua, CA</b>
Department by		<b>Shri Sanjay Kumar, Sr. DR</b>
Date of hearing		<b>14.11.2024</b>
Date of pronouncement		<b>21.11.2024</b>

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

These assessee's four appeals - ITA nos. 2230, 2231, 2232 & 2234/Del/2023 for corresponding assessment years 2013-14, 2014-15, 2015-16 & 2016-17, arise against National Faceless Appeal Centre (NFAC), Delhi's separate DIN and order nos. ITBA/NFAC/S/250/2023-24/1053622060(1), ITBA/NFAC/S/250/2023-24/1053622137(1), ITBA/NFAC/S/250/2023-24/1053622174(1) and ITBA/NFAC/S/250/2023-24/1053622213(1), all dated 08.06.2023 in case nos. CIT(A), Delhi-4/10276/2018-19, CIT(A), Delhi-4/10277/2018-19, CIT(A), Delhi-

4/10295/2018-19 and CIT(A), Delhi-4/10303/2018-19 respectively in proceedings u/s 143(3) read with section 147 of the Income-tax Act, 1961, hereinafter referred to as the “Act”.

Heard both the parties at length. Case files perused.

2. It emerges at the outset that the first and foremost substantive issue that arises for the undersigned adjudication is that of validity of the impugned reopening itself wherein the learned assessing authority duly observes in it’s identical wordings that the credits forming subject matter of section 68 along with income from undisclosed source had not been verified in the course of normal assessment at any point.

3. The Revenue is indeed fair enough in not rebutting this clinching factual position emanating from the case files.

4. Faced with this situation, I hereby quote PCIT v. Manzil Dinesh Kumar Shah (2018) 406 ITR 306 (Guj.) and PCIT v. Maheshwari Devi (2023) 454 ITR 755 (Jharkhand) to conclude that such a recourse to 148/147 proceedings for the purpose of verification only is not sustainable in law. The impugned reopening stand quashed in very terms.

All other pleadings on merits stand rendered academic.

5. This assessee's appeals are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in open court on 21.11.2024.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI