

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DELHI**

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

**ITA No. 2287/Del/2024**  
**Assessment Year: 2015-16**

SSE Commodities Pvt. Ltd., House no. 105/4, Rishi Nagar, Shakur Basti, New Delhi 110034.	<u>Vs</u>	Income-tax Officer, Ward-24(1), Delhi.
<b>PAN: AAKCS 7804 F</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>None</b>	
<b>Department by</b>	<b>Shri Sanjay Kumar, Sr. DR</b>	
<b>Date of hearing</b>	<b>11.11.2024</b>	
<b>Date of pronouncement</b>	<b>29.11.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2015-16 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1063750276(1), dated 31.03.2024, in case no. NFAC/2014-15/10119326, in proceedings u/s 147 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded ex parte.
3. I advert to first and foremost issue of validity of section 148/147 reopening itself going to root of the matter which had been initiated by the learned Assessing Officer going by the information received from departmental sources.

4. It is noticed from page 2 in the assessment order that the said reasons recorded by the Assessing Officer are mere in the nature of a doubt than those based on tangible material that assessee's taxable income of Rs.52.60 lakhs, which had already been assessed in section 143(3) assessment dated 22.11.2017, liable to be assessed had escaped assessment. This being the clinching case, I hereby quote CIT v. Insecticides India Ltd. (2013) 357 ITR 330 (Delhi) that such a reopening initiated by the learned Assessing Officer is not sustainable in law. It is accordingly quashed.

All other pleadings on merits stand rendered academic.

5. This assessee's appeal is allowed in above terms.

Order pronounced in open court on 29.11.2024.

**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