

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.1698/Del/2019  
Assessment Year: 2009-10

Maya Devi, F-71, Patel Nagar, Ghaziabad	<b>Vs.</b>	ITO, Ward-1(4), Ghaziabad
<b>PAN :AFTPD6087L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**With**

ITA No.1739/Del/2019  
Assessment Year: 2009-10

ITO, Ward-1(4), Ghaziabad	<b>Vs.</b>	Maya Devi, F-71, Patel Nagar-III, Ghaziabad
<b>PAN :AFTPD6087L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Praveen Jain, Adv. Sh. Sandeep Jain, Adv.
Department by	Sh. B.S. Anand, Sr. DR

Date of hearing	26.11.2024
Date of pronouncement	02.12.2024

**ORDER**

**PER SATBEER SINGH GODARA, JM**

These assessee's and Revenue's cross appeals ITA No. 1698/Del/2019 and 1739/Del/2019 for assessment year 2009-10 arise against the Commissioner of Income Tax (Appeals)-2 [in short,

the “CIT(A)”, Noida’s order dated 29.11.2018 passed in case No.32/2016-17/GZB, involving proceedings under section 144/147 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. Heard both the parties at length. Case files perused.
3. It emerges during the course of hearing that there arises the first and foremost issue of the validity of the impugned reopening itself, which goes to the root of the matter. This is for the precise reason that the learned counsel representing assessee has invited our attention to the prescribed authority’s section 151 approval to the Assessing Officer’s reopening proposal, wherein, he has recorded “yes I am satisfied”.
4. Learned counsel’s case accordingly is that the impugned reopening itself is invalid since based on a mere mechanical approval of the said prescribed authority. We make it clear that the foregoing clinching fact of the competent authority’s mechanical approval has indeed gone unrebutted from the department side.
5. We accordingly quote CIT Vs. S. Goyanka Lime and Chemical Pvt. Ltd. (2015) 64 taxmann.com 313 (SC) upholding Hon’ble Madhya Pradesh High Court’s corresponding judgment in (2015)

56 taxmann.com 390(MP) deciding the issue against the department to the very effect.

6. Learned counsel has further furnished the assessee's case law paper-books running into 173 pages containing of various other judicial precedents against the department. We accordingly conclude in these peculiar facts and circumstances that the impugned reopening deserves to be quashed for want of a valid approval by the learned prescribed authority in very terms. Ordered accordingly. Assessee's appeal in ITA No. 1698/Del/2019 succeeds and the Revenue's cross appeals ITA No. 1739/Del/2019 fails.

7. All other pleadings on merits stand rendered academic.

8. This assessee's ITA No.1698/Del/2019 is allowed whereas Revenue's cross appeal ITA No. 1739/Del/2019 is dismissed in above terms. A copy of this common order be placed in the respective case file.

***Order pronounced in the open court on 2<sup>nd</sup> December, 2024***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

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

Dated: 2<sup>nd</sup> December, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)

5. DR

Asst. Registrar, ITAT, New Delhi