

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

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

**ITA No. 2029/Del/2023**

**Assessment Year: 2007-08**

<b>Chandra Buildcon Pvt. Ltd., B-5/263, Sector-3, Rohini, Delhi-110085.</b>	<u>Vs</u>	Income Tax Officer, Ward-6(1), New Delhi.
<b>PAN: AACCS 5263 G</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Ms. Shilpi Jain, CA</b>	
<b>Department represented by</b>	<b>Shri Siddharth B.S. Meena, Sr. DR</b>	
<b>Date of hearing</b>	<b>16.12.2024</b>	
<b>Date of pronouncement</b>	<b>16.12.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2007-08 arises against Commissioner of Income tax (Appeals)-29, New Delhi's order dated 31.05.2023, in case no. CIT(A), Delhi-35/10253/2018-19, D.R. No. 44/12 in proceedings u/s 147 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

2. Heard both the parties at length. Case file perused.
3. Learned counsel appearing for the assessee vehemently argues it's legal ground challenging validity of the impugned reopening for want of approval by the prescribed authority under section 151 of the Act. She refers to para 1 page 3 of

the paper book wherein the learned prescribed authority has approved the Assessing Officer's proposal as 'yes' only, which has been held as not sustainable in law as per CIT v. Goyanka Lime & Chemical Ltd. [2015] 64 taxmann.com 313 (SC). That being the clinching case emerging from the appeal file, I hereby quash the impugned reassessment itself. The Revenue's corresponding supportive arguments stand rejected.

All other pleadings stand rendered academic.

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

Order pronounced in open court on 16.12.2024.

**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