

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&**

Sh. S. Rifaur Rahman, Accountant Member

ITA No. 1975/Del/2024 : Asstt. Year : 2011-12

Suruchi Food Pvt. Ltd., C/o M/s Raj Kumar & Associates, L-7A(LGF), South Extension, Part-2, New Delhi-110049 (APPELLANT)	Vs	DCIT, Central Circle-14, New Delhi-110055 (RESPONDENT)
PAN No. AADCS5011M		

Assessee by : Sh. Rajkumar, CA &

Sh. J. P. Sharma, Adv.

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 12.12.2024

Date of Pronouncement: 20.12.2024

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2011-12, arises against the CIT(A)-28, New Delhi's order dated 27.03.2024 in case No. 26/10477/2018-19, in proceedings u/s 147 r.w.s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. We straightway advert to the assessee's second substantive ground going to the root of the matter that the impugned reopening herein itself is not sustainable in law for want of a valid approval u/s 151 of the Act. Learned counsel has filed a copy of the said approval wherein the prescribed authority has simply "approved" it on 31.03.2018 without having given any due consideration thereto as per law and

therefore, we quote CIT Vs. S. Goyanka Lime & Chemicals Ltd. 64 taxmann.com 313 (SC) and PCIT Vs. N.C. Cables Ltd. (2017) 291 ITR 11 (Del.) to conclude that the impugned reopening u/s 148/147 set into motion by the learned Assessing Officer, deserves to be quashed in very terms. Mr. Bansal's vehement arguments supporting the impugned reopening are hereby decline therefore.

3.1 All other pleadings on merits in the assessee's instant appeal stand rendered academic.

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

Order Pronounced in the Open Court on 20/12/2024.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Dated: 20/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR