

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.24/Agr/2024
Assessment Year: 2012-13

Ritu Pathak, Malik & Co. Advisors & Advocates, 305/7, Thapar Nagar, Meerut (UP)	Vs.	DCIT 4(3)(1), Etah.
PAN : AJVPP2445G		
(Appellant)		(Respondent)

Assessee by	Sh. Sankalp Malik, Advocate
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	13.02.2025
Date of pronouncement	13.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1058144436(1) dated 22.11.2023, involving proceedings under section 144 r.w.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. Coming to the first and foremost issue herein between the parties regarding validity of the impugned section 147 reopening itself, learned counsel takes us to page 176 of the assessee's paper book containing prescribed authority's approval dated 20.03.2019 as "yes, I am satisfied.....". That being the case, we hold that the impugned reopening could not be upheld due to such a mechanical approval as per (2015) 64 taxmann.com 313(SC). Quashed accordingly.
4. All other pleadings on merits stand rendered academic.
5. This assessee's appeal is allowed.

Order pronounced in the open court on 13TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

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

Dated: 13TH February, 2025.

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra