

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

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

ITA Nos.682 & 683/Agr/2018  
Assessment Year: 2009-10 & 2010-11

Smt. Yamuna Devi W/o Shri Rajbahadur, Village Singharpur, PO Ahmedpur, Aligarh.	<b>Vs.</b>	Income-tax Officer, Ward 1(4), Aligarh.
<b>PAN : ASWPD2922L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Pankaj Gargh, Advocate
Department by	Sh. Shailender 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 twin appeals ITA No. 682 & 683/Agr/2018 for assessment years 2009-10 & 2010-11, arise against the Commissioner of Income Tax (Appeals) [in short the "CIT(A)], Aligarh's orders in appeal Nos. 237/2017-18/Aligarh/278 and 239/2017-18/Aligarh both dated 01.06.2018, involving proceedings under section 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

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

3. It emerges during the course of hearing that in the instant appeals there arises the first and foremost issue of validity of the reopening itself for want of a valid approval by the learned prescribed authority u/s. 151 of the Act.

4. Our attention is invited to page 19 of the assessee's paper book wherein the learned prescribed authority had accepted the Assessing Officer's reopening proposal as "Yes, it is a fit case.....". This being the clinching factual position emanating from the case files, we hereby quote CIT vs. S. Goyanka Lime and Chemical Ltd. (2023) 453 ITR 242 that such a mechanical approval vitiates the entire reopening; and therefore, we accept the instant legal ground in very terms, in both the instant cases.

5. All other pleadings on merits stand rendered academic.

6. This assessee's twin appeals ITA Nos. 682 & 683/Agr/2018 are allowed.

***Order pronounced in the open court on 13<sup>TH</sup>February, 2025.***

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

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

Dated: 13<sup>TH</sup>February, 2025.

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra