

**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.267/Agr/2018  
Assessment Year: 2007-09

Shri Bhedi Ram, Village 5/81, Deeg Adda, Goverdhan, Mathura.	<b>Vs.</b>	Income-tax Officer, Ward 3(1), Mathura.
<b>PAN : DAXPR5785R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajendra Sharma, 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 appeal for assessment year 2007-08, arises against the Commissioner of Income Tax (Appeals)-1 [in short the "CIT(A)], Agra's order in appeal No. 229/CIT(A)-I/Agra/ITO-3(1)/Mathura/2015-16 dated 28.03.2017, involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

3. It emerges during the course of hearing that 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 the copy of approval placed in assessee's paper book wherein the learned prescribed authority had accepted the Assessing Officer's reopening proposal as "Yes, I agree". This being the clinching factual position emanating from the case file, 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.
5. All other pleadings and issues on merits stand rendered academic.
6. This assessee's appeal is 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