

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, AGRA**

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

**ITA No. 43/Agr./2023  
(Assessment Year 2010-11)**

Jitendra Singh Chauhan H.No.1,B- Renuka Bagh Colony, Kamla Nagar Agra 282005 <u>Present Temporary Address</u> C/o M/s Singh Tour & Travels, 13/139-Nunhai Sabji Mandi, Near Dauji Misthan Bhandar, Agra, U.P.-282005	Vs.	CIT(A)/NFAC Income tax department Aayakar Bhawan Sanjay Place, Agra- 282002  Income Tax Officer, Ward-2(1)(2), Agra
/□□□□□□□□□□./PAN/GIR No: AKKPC5157A		
Appellant	..	Respondent

Appellant by :	Sh. Naveen Garg, Adv,
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2010-11 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2022-23/1050459717(1), dated 06.03.2023, in

proceedings u/s 147 r.w.s. 144 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both 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 main 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 89 in the paper book wherein the learned prescribed authority had accepted the Assessing Officer's reopening proposal as "yes, I am satisfied". 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 (56) that such an approval vitiates the entire reopening; and therefore, we accept the instant legal ground in very terms.
5. All other issue on merits between parties stand rendered academic.
6. This assessee's appeal is allowed.

Order pronounced in the open court on 12.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 12.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR