

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

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

**ITA No. 77/Agr./2023  
(Assessment Year 2012-13)**

M/s Mammon Concast (P) Limited, 144, Kaveri Kunj, Phase-II, Kamla Nagar, Agra-282005	Vs.	ITO, Ward-2(1)(2), Agra, Uttar Pradesh-282002
/□□□□□□□□./PAN/GIR No: AAGCM5635G		
Appellant	..	Respondent

Appellant by :	Sh. Anurag Sinha, 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 2012-13 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/250/2022-23/1050767278(1) dated 15.03.2023, involving proceedings u/s 143(3) r.w.s. 147 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

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

3. We come to the first and foremost legal issue of the validity of the impugned reopening itself. A perusal of the case file at page 56 indicates that the learned Assessing Officer's reopening reasons had nowhere even indicated that the assessee didn't disclose all the relevant particulars, 'fully' and 'truly' in the first round of assessment u/s 143(3) of the Act framed on 26.02.2015. This is admittedly a reopening case involving Section 147 1<sup>st</sup> proviso i.e. beyond period of 4 years from the end of relevant assessment year.

4. That being the clinching case emanating from the case file, we quote Hindustan Lever Ltd. vs. R. B. Wadkar, Asst. CIT (No. 1) [2004] 268 ITR 332 (Bom) that such a failure on the Assessing Officer part vitiates the entire reopening itself as there is no scope of any improvement in the corresponding reasons recorded which have to be read as standalone basis. We accordingly quash the impugned reopening in very terms. All other grounds stand rendered academic.

5. 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