

**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.45/Agr/2024
Assessment Year: 2013-14

Chandramukhi, C/o Malik & Co. (Advisors & Advocates, 305/7, Thapar Nagar, Meerut (UP).	Vs.	Income-tax Officer, Ward 3(5), Hathras.
PAN : ADKPA1736A		
(Appellant)		(Respondent)

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

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2013-14, 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/250/2023-24/1058481592(1) dated 05.12.2023, 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 dated 14.12.2016 (placed on case file) wherein 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 record, 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. This reopening is quashed therefore.

5. All other pleadings on merits stand rendered academic.

6. This assessee's appeal is allowed.

Order pronounced in the open court on 17.02.2025

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 17.02.2025

*aks/Subodh

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra