

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. M. Balaganesh, Accountant Member**

**ITA No. 27/DDN/2023 : Asstt. Year : 2011-12  
ITA No. 28/DDN/2023 : Asstt. Year : 2013-14  
ITA No. 29/DDN/2023 : Asstt. Year : 2014-15  
ITA No. 30/DDN/2023 : Asstt. Year : 2015-16  
ITA No. 31/DDN/2023 : Asstt. Year : 2016-17  
ITA No. 32/DDN/2023 : Asstt. Year : 2017-18**

Vedvati Singh, 216, Arya Nagar, Dehradun, U.K.-248001 (APPELLANT)	Vs	ACIT, Central Circle, Haldwani, U.K.-263139 (RESPONDENT)
<b>PAN No. FCWPS1903R</b>		

**Assessee by : Sh. K. K. Juneja, Adv.  
Revenue by : Sh. S. K. Chaterjee, CIT-DR**

<b>Date of Hearing: 19.03.2025</b>	<b>Date of Pronouncement: 28.03.2025</b>
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**ORDER**

**Per Bench:**

The instant batch of six appeals pertains to the single assessee herein namely, Sh. Vedvati Singh. All other relevant details thereof stand tabulated as under:

Sl. No.	ITA Nos.	A.Y.	Appellant	Respondent	Order passed against	Proceedings u/s
1.	27 to 32/DDN/2023	2011-12 and 2013-14 to 2017-18	Vedvati Singh	ACIT	CIT(A), Lucknow-3, DIN & order No. ITBA/APL/S/250/2022-23/1050989804(1), 1051068115(1), 1051068668(1), 1051069126(1), 1051069616(1) & 1051069915(1) Dated 20.03.2023 & 21.03.2023	153A r.w.s. 143(3)

2. Heard both the parties at length. Case files perused.
3. This assessee's raises a common additional ground in all these six appeals i.e. ITA Nos. 27 to 32/DDN/2023 which are as under:

*"That in facts and circumstances of the case, the Assessing Officer has erred in law in making addition being cash deposits in the bank accounts u/s 68 of the Act despite the fact that the appellant admittedly does not maintain books of account nor any books of accounts were found during the course of search and, therefore, the said charging of section 68 cannot be pressed to service or provision of section is not applicable in the absence of books of accounts."*

4. We next note that there arises the first and foremost issue of validity of all the impugned assessments framed u/s 143(3) r.w.s. 153A of the Act; dated 09.08.2019, in consequence to the search action herein dated 8 & 9.03.2017, on the ground that the learned prescribed authority had not accorded a valid approval thereto u/s 153D of the Act. The Revenue could hardly dispute that the instant legal ground sought to be raised at the assessee's behest goes to the root of the matter and therefore, we quote National Thermal Power Co. Ltd. vs. CIT (1998) 229 ITR 383 (SC); as considered in Allcargo Global Logistics Ltd. vs. DCIT (2012) 137 ITD 287 (SB) (Mum), that such an additional ground could very well be allowed to be raised in section 254(1) proceedings, in order to determine the correct tax liability of an assessee provided all the relevant facts form part of the records.

5. It is in this factual backdrop that we admit the assessee's instant legal ground and note with the able assistance coming from both the parties that the learned Assessing Officer had sought the prescribed authority's approval dated 09.08.2019. The clinching fact emanating from the learned Assessing Officer's order herein had infact sought a common approval for all these assessment years from 2011-12, 2013-14 to 2017-18 which stood granted, and therefore, we quote PCIT Vs. Shiv Kumar Nayyar (2024) 163 taxmann.com 9 (Del.), PCIT Vs. MDLR Hotels (P) Ltd. (2024) 166 taxmann.com 327 (Del.) and ACIT vs. Serajuddin and Co. (2024) 163 taxmann.com 118 (SC), to conclude that such a combined section 153D approval indeed vitiates the entire assessment itself. We draw strong therefrom to quash all the impugned assessments framed herein in assessee's case in assessment years 2011-12, 2013-14 to 2017-18 in very terms.

6. All other pleadings on merits herein stand rendered academic.

7. To sum up, these assessee's six appeals ITA Nos. 27 to 32/DDN/2023 are allowed. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 28/03/2025.

Sd/-

**(M. Balaganesh)**  
**Accountant Member**

**Dated: 28/03/2025**

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**