

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Smt. Annapurna Gupta, Accountant Member**

**ITA No. 1181/Del/2023 : Asstt. Year : 2016-17**

**ITA No. 1182/Del/2023 : Asstt. Year : 2017-18**

Rakesh Bhatt, B-357, Gali No. 16, Bhajanpura, New Delhi-110053	Vs	ACIT, Central Circle-18, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AKCPB0045Q</b>		

**Assessee by : Sh. Sumit Lalchandani, Adv. &  
Sh. Abhinav Vij, CA  
Revenue by : Sh. Sunil Yadav, CIT-DR**

<b>Date of Hearing: 27.03.2025</b>	<b>Date of Pronouncement: 28.03.2025</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

These twin assessee's as many appeals i.e. ITA Nos. 1181 & 1182/Del/2023, for Assessment Years 2016-17 & 2017-18 arise against the CIT(A)-27, New Delhi's in case Nos. CIT(A), Delhi-27/10813/2015-16 & CIT(A), Delhi-27/11090/2016-17 dated 21.02.2023, in proceedings u/s 153C r.w.s. 143(3) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.
3. 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 31.03.2021, in

consequence to the search action herein dated 09.01.2018 on the ground that the learned prescribed authority had not accorded a valid approval thereto u/s 153D of the Act.

4. 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 26.03.2021. The clinching fact emanating from the approval letter is that the learned Assessing Officer herein had infact sought a common approval for six assessment years from 2012-13 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 the impugned assessments framed herein in assessee's case in assessment years 2016-17 and 2017-18 in very terms.

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

6. To sum up, these assessee's twin appeals ITA Nos. 1181 & 1182/Del/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/-

**(Annapurna Gupta)**  
**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**