

**THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH "SMC", NEW DELHI
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL
MEMBER AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA No. 94/DDN/2023
(Assessment Year: 2011-12)

Shri Raju Verma, 17/1, Curzon Road, Dehradun	Vs.	Dy. CIT, Central Circle,
(Appellant)		(Respondent)
PAN:ABIPV8176F		

Assessee by :	Shri K. K. Juneja, Adv
Revenue by:	Shri S. K. Chaterjee, CIT DR
Date of Hearing	21/03/2025
Date of pronouncement	09/04/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 94/DDN/2023 for AY 2019-20, arises out of the order of the Commissioner of Income Tax (Appeals)-3, Noida [hereinafter referred to as 'Id. CIT(A)', in short] in CIT (A), Kanpur- 4/11168/2018-19 dated 07.05.2024 against the order of assessment passed u/s 153A/ 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 22.05.2021 by the Assessing Officer, DCIT, Central Circle, Dehradun (hereinafter referred to as 'Id. AO').

2. At the outset, the assessee has raised an additional ground on 07.10.2024 stating that the search assessment order framed was after obtaining approval u/s 153D of the Act from the Id Addl. CIT in a mechanical manner. This goes to the root of the matter and hence, we

proceed to admit the said additional ground and take up the same for adjudication.

3. We have heard the rival submissions and perused the material available on record. We find that consolidated approval for AYs 2006-07 to 2012-13 was granted by the Addl. CIT, Central Circle, Meerut on 24.03.2014 u/s 153D of the Act. This fact is evident from the letter dated 24.03.2014 issued by the Addl CIT, which is placed on record. The Hon'ble Delhi High Court in the case of PCIT Vs. Anuj Bansal reported in ITA 368/2023 dated 13.07.2023 had quashed the search assessment proceedings as there was no valid approval u/s 153D of the Act. Further, we find from the approval letter dated 24.03.2014 u/s 153D of the Act, the Id Addl. CIT had granted approval for 7 assessee's for several assessment years in one go in a consolidated manner for all years together which is against the mandate provided in Section 153D of the Act itself. The section specifically provides approval to be given for each assessment year for each assessee separately. Similar action was found to be fatal to the entire search assessment proceedings by the Hon'ble Jurisdictional High Court in the case of PCIT Vs. Shiv Kumar Nayyar reported in 163 taxmann.com 9 dated 15.05.2024. Hence, respectfully following the decisions of the Hon'ble Jurisdictional High Court, we hold that approval granted u/s 153D of the Act by the Id Addl CIT was not in accordance with the provisions of the Act thereby becoming fatal to the entire search assessment proceedings and hence the assessment proceedings are hereby quashed for want of valid approval u/s 153D of the Act in the manner known to law. Accordingly, additional grounds raised by the assessee are hereby allowed.

4. Since, the search assessment proceedings are quashed, the various original grounds raised by the assessee need not be adjudicated and they are left open.

5. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 09/04/2025.

-Sd/-

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 09/04/2025

A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi