

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&**

**Sh. S. Rifaur Rahman, Accountant Member**

**ITA No. 1416/Del/2022 : Asstt. Year : 2018-19**

Anju House No. 4, Krishna Garden Ganga Nagar, Meerut-250001 (APPELLANT)	Vs	DCIT, Central Circle, Ghaziabad-201002 (RESPONDENT)
<b>PAN No. AYWPA9580D</b>		

**Assessee by : Ms. Ragini Handa, Adv.**

**Revenue by : Sh. Rajesh Kumar, CIT-DR**

**Date of Hearing: 13.05.2025**

**Date of Pronouncement: 13.05.2025**

**ORDER**

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

This assessee's appeal for Assessment Year 2018-19, arises against the CIT(A), Kanpur-4's DIN & order No. ITBA/APL/M/250/2022-23/1042889859(1) dated 20.04.2022, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act")

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

3. We next note that there arises the first and foremost issue of validity of the impugned assessments framed u/s 143(3) r.w.s. 153A of the Act; dated 18.12.2019, in consequence to the search action herein dated 16.06.2017 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 12.12.2019. The clinching fact emanating from the approval letter is that the learned Assessing Officer herein had infact sought a common approval for seven assessees for seven assessment years from 2012-13 to 2018-19 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 support therefrom to quash the impugned assessments framed herein in assessee's case in assessment year 2018-19 in very terms.

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

6. This assessee's appeal is allowed in above terms.

Order Pronounced in the Open Court on 13/05/2025.

Sd/-

**(S. Rifaur Rahman)**  
**Accountant Member**

**Dated: 13/05/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

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

**ASSISTANT REGISTRAR**