

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

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

**ITA No. 1618/Del/2025 : Asstt. Year : 2010-11**

Sri Shivdan Singh Shikshan Sansthan, 10 <sup>th</sup> Mile Stone, Aligarh Mathura Road, Jaroth, Iglas, Aligarh, Uttar Pradesh-202124 (APPELLANT)	Vs	DCIT(Exemption), Circle, Ghaziabad, Uttar Pradesh-201002 (RESPONDENT)
<b>PAN No. AADTS5727R</b>		

**Assessee by: None**

**Revenue by : Ms. Indu Bala Saini, Sr. DR**

**Date of Hearing: 24.06.2025**

**Date of Pronouncement: 24.06.2025**

**ORDER**

This assessee's appeal for Assessment Year 2010-11, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1072463990(1) dated 23.01.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing with the able assistance coming from the Revenue side that the learned departmental authorities had completed section 143(3) assessment in the assessee's case on 05.03.2013 followed by the Assessing Officer's impugned action setting into motion section 148/147 proceedings vide section 148 notice issued on

30.03.2017 i.e. well beyond a period of four years from the end of the relevant assessment year 2010-11. Needless to say, the learned Assessing Officer added the impugned sum of Rs.31,68,725/- in his "best" judgment assessment framed on 19.12.2017 and the CIT(A)/NFAC has restored the matter back to the former authority for his afresh consideration. This is what leaves the assessee aggrieved.

4. I have given my thoughtful consideration to the assessee's stand all along and the Revenue vehement submissions reiterating their respective stands. The fact remains that the learned Assessing Officer has invoked his reopening jurisdiction beyond the above statutory four years period; and, therefore, his case is hit by section 147 1<sup>st</sup> proviso i.e. to mandatorily record the assessee's failure in disclosing all the relevant particulars "fully" and "truly" which has gone un-rebutted from the departmental side. I thus quote Hindustan Lever Ltd vs. R. B. Wadkar, ACIT (2004) 268 ITR 332 (Bom) that such a reopening without quoting the assessee's above failure to the above facts is not sustainable in law which is hereby quashed in very terms.

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

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 24/06/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 24/06/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**