

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA Nos.3145 & 3146/Del/2024
Assessment Years: 2017-18 & 2018-19

Dream Team Hospitality, D-22, Third Floor, Defence Colony, New Delhi	Vs.	ACIT, Central Circle-14, New Delhi
PAN: AANFD1149A		
(Appellant)		(Respondent)

With

ITA No.3440/Del/2024
Assessment Year: 2017-18

DCIT, Central Circle-14, New Delhi	Vs.	Dream Team Hospitality, D-22, Third Floor, Defence Colony, New Delhi
PAN: AANFD1149A		
(Appellant)		(Respondent)

Assessee by	Sh. Udhister Mehtani, CA
Department by	Ms. Pooja Swaroop, CIT(DR)

Date of hearing	02.07.2025
Date of pronouncement	23.07.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's twin appeals ITA Nos.3145 & 3146/Del/2024 and Revenue's cross appeal ITA No.3440/Del/2024 for assessment years 2017-18 and 2018-19,

arise against the Commissioner of Income Tax (Appeals)-26 [in short, the "CIT(A)"], New Delhi's orders, both dated 07.05.2024, passed in case nos. 10716/2016-17 and 10488/2017-18, involving proceedings under section 153C r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Heard both the parties. Case file perused.

2. It emerges at the outset that the assessee herein canvasses its first and foremost legal ground seeking to annul the impugned section 153C r.w.s. 144 assessments framed on 23.12.2021 for want of a valid approval under section 153D of the Act.

3. We have given our thoughtful consideration to the assessee's and the Revenue's respective vehement contentions regarding the first and foremost issue of validity of the impugned assessments as lacking valid approval under section 153D of the Act. The assessee in its paper-book at pages 63 has filed the prescribed authority's common approval dated 23.12.2021 granted in both these assessment years. Various landmark precedents i.e. PCIT Vs. Shiv Kumar Nayyar (2024) 467 ITR 186 (Del.), PCIT Vs. Anuj Bansal (2024) 466 ITR 254 (SC) and PCIT Vs. MDLR Hotels (P.) Ltd. (2024) 166 taxmann.com 327 (Del.) PCIT Vs. Shiv Kumar Nayyar (2024)

467 ITR 186 (Del.) have already settled the issues in assessee's favour and against the department that such an approval under section 153D has to be accorded separately for each and every assessment year even if it involves a single assessee. We thus accept the assessee's instant first and foremost legal grounds/arguments to quash the impugned assessment herein framed by the Assessing Officer on 23.12.2021 in very terms. That being the case, the assessee's twin appeals ITA No. 3145 & 3146/Del/2024 succeed and Revenue's appeal ITA No. 3440/Del/2024 fails. Ordered accordingly.

All other pleadings on merits herein stand rendered academic.

4. To sum up, these assessee's twin appeals ITA No.3145 & 3146/Del/2024 are allowed and Revenue's cross appeal ITA No. 3440/Del/2024 is dismissed, in foregoing terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23rd July, 2025

Sd/-
(S. RIFAUH RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 23rd July, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi