

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.495/Del/2025
Assessment Year: 2012-13

Siroo Fashions Pvt. Ltd., C/o- Kapil Goel, Adv, F-26/124, Sector-7, Rohini, Delhi	Vs.	Income Tax Officer, Ward-23(2), New Delhi
PAN: AALCS8232L		
(Appellant)		(Respondent)

Assessee by	Dr. Kapil Goel, Adv.
Department by	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of hearing	13.08.2025
Date of pronouncement	13.08.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1070971609(1), dated 06.12.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that there arises the first and foremost issue of the validity of the impugned reopening itself, which goes to the root of the matter. This is for the precise reason that the learned counsel representing assessee has invited our attention to the prescribed authority's section 151 approval to the Assessing Officer's reopening proposal, wherein, he has recorded "I am satisfied.....".

3. Learned counsel's case accordingly is that the impugned reopening itself is invalid since based on a mere mechanical approval of the said prescribed authority. We make it clear that the foregoing clinching fact of the competent authority's mechanical approval has indeed gone unrebutted from the department side. We thus quote CIT Vs. S. Goyanka Lime and Chemical Pvt. Ltd. (2015) 64 taxmann.com 313 (SC) to quash the assessment. Ordered accordingly.

4. All other pleadings on merits stand rendered academic.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 13th August, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 13th August, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi