

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

आयकर अपील सं./ITA Nos.90 to 94/RAN/2024

(निर्धारण वर्ष / Assessment Years :2008-2009 to 2012-2013)

Shri Kumbh Nath Singh, Simla Bahal Cilliery, Jharia, Dhanbad-828111	Vs	DCIT, Central Circle, Dhanbad
स्थायी लेखा सं./PAN No. : BCPPS 1598 K		

AND

आयकर अपील सं./ITA Nos.268 & 269/RAN/2024

(निर्धारण वर्ष / Assessment Years :2010-2011 & 2012-2013)

ACIT, Central Circle, Dhanbad	Vs	Shri Kumbh Nath Singh, Simla Bahal Cilliery, Jharia, Dhanbad-828111
स्थायी लेखा सं./PAN No. : BCPPS 1598 K		

AND

आयकर अपील सं./ITA Nos.95 to 99/RAN/2024

(निर्धारण वर्ष / Assessment Years :2008-2009 to 2012-2013)

Shri Bharat Singh, Simla Bahal Cilliery, Jharia, Dhanbad-828111	Vs	DCIT, Central Circle, Dhanbad
स्थायी लेखा सं./PAN No. : BCPPS 1599 J		

AND

आयकर अपील सं./ITA Nos.100 to 106/RAN/2024

(निर्धारण वर्ष / Assessment Years :2006-2007 to 2012-2013)

Shri Lal Bahadur Singh, Simla Bahal Cilliery, Jharia, Dhanbad-828111	Vs	DCIT, Central Circle, Dhanbad
स्थायी लेखा सं./PAN No. : AYDPS 0747 D		

AND

आयकर अपील सं./ITA Nos.265 to 267/RAN/2024

(निर्धारण वर्ष / Assessment Years :2010-2011 to 2012-2013)

ACIT, Central Circle, Dhanbad	Vs	Shri Lal Bahadur Singh, Simla Bahal Cilliery, Jharia, Dhanbad-828111
स्थायी लेखा सं./PAN No. : AYDPS 0747 D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate And Shri Sanjay Chatterjee, AR
राजस्व की ओर से /Revenue by	:	None(Adjournment Petition filed)
सुनवाई की तारीख / Date of Hearing	:	09/10/2025
घोषणा की तारीख/Date of Pronouncement	:	09/10/2025

आदेश / ORDER**Per Bench :**

These are the appeals filed by the three different assesseees against the separate orders passed by the Id.CIT(A), Patna-3, all dated 22.03.2024 for the assessment years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012 & 2012-2013, respectively. The revenue has also filed appeals for A.Y.2011-2012 & 2012-2013 in the case of assessee-Kumbh Nath Singh and for A.Y.s 2010-2011, 2011-2012 & 2012-2013 in the case of assessee-Lal Bahadur Singh.

2. At the outset, Shri Rajib Jain, Id. CIT-DR, who was available in the court, had sought adjournment stating that the impugned orders in case of all the three assesses have been passed by him as CIT(A) and his stands be precluded from defending the said orders as he has given relief to the assessee and it would not be appropriate for him to argue against his own orders. However, looking to the facts of the case, the adjournment application stands rejected.

3. Since the issues involved in the present appeals are identical, as also the matter is practically covered, therefore, these appeals are being heard and disposed off on merits by this consolidated order.

4. The three assesseees have filed additional grounds in all their respective appeals. The additional ground being similar in all the cases, therefore, the additional grounds raised in the case of the assessee-Shri Kumbh Nath Singh for A.Y.2008-2009 in ITA No.90/Ran/2024 is taken for consideration wherein the assessee has raised as follows :-

PRAYER FOR ADDITIONAL GROUND

In view of the prayer for raising of addition of grounds raised in the original appeal memorandum filed as above, it is humbly requested that the following additional ground may kindly be considered in the interest of justice

Additional Ground No. 1: For that the order of assessment dated 24/11/2023 passed u/s 153A/143(3)/245D(4)/260/262 is unenforceable, illegal and void since the approval granted by the Additional Commissioner of Income Tax, Central Range-2, Ranchi u/s 153D to the assessment order passed after search and seizure by the Assistant Commissioner of Income Tax, Central Circle, Dhanbad had been granted in a mechanical manner and without application of mind rendering it to be un-statutory and hence bad in law.

PRAYER

We humbly pray that the above ground may kindly be admitted as fresh legal ground since the same goes to the very root of the validity of the assessment proceedings and no fresh document or evidence is required to be called for to adjudicate this ground in the light of decision of Hon'ble Apex Court in case of NTPC vs Commissioner of Income Tax reported in 229 ITR 383 (SC) and many other case decisions which we crave leave to cite in the course of hearing.

5. It was submitted by the Id. AR that the assessee are challenging the assessments orders in all the cases on the following three grounds :-

- i) that the approval u/s.153D of the Act in respect of the assessment orders passed are invalid;***
- ii) that the manual assessment orders in all the cases is said to have been passed on 24.11.2023 but the same was communicated to the assessee after the date of limitation being 24.11.2023 and, therefore, liable to be quashed; and***
- iii) that there is clear violation of Circular issued by the CBDT in Circular No.19/2019 in F.No.225/95/2019-ITA.II, dated 14-8-2019.***

6. The Id. AR has filed written submissions as follows :-

*In the matter of Sri Kumbh Nath Singh & Others
Dumka*

Before,

*Hon'ble Income Tax Appellant Tribunal
Ranchi Bench
Ranchi*

ITA No. 90-106/Ran/2024Written Synopsis/ Points in Dispute:-

- 1) *That this is a batch of appeals related to 3 brothers namely - Sri Kumbh Nath Sing, Sri Bharat Singh & Sri Lal Bahadur Singh. In all these appeals of the assessee we have raised 1 common objection vide our additional legal ground wherein we challenge the validity of approval U/s 153D.*
- 2) *That at Page 04-05 of this submission is the copy of the letter dated 24/11/2023 issued from the office of Ld AO at Dhanbad seeking approval from Range Head at Ranchi in terms of section 153D.*
- 3) *That at Page 06 of this submission is the copy of the letter granting approval U/s 153D dated 24/11/2023 issued by the office of Range Head at Ranchi. Incidentally all the assessment orders have also been passed on the same date i.e. 24/11/2023.*
- 4) *That we have raised our objection on the following issues:-*

Consolidated approval U/s 153D to as many as 21 cases.

The office of the Ld AO is in Dhanbad and the office of the Range Head is in Ranchi which by road takes around 4 hours. It is not possible that on the very common date i.e. 24/11/2023 the Ld AO at Dhanbad has sent the draft assessment order with voluminous records to Ranchi, post which the Ld Range Head has applied his mind on all these 21 cases and granted approval and returned back/resends the draft assessment order with records to the Ld AO at Dhanbad who then passes the assessment order.

- 5) *That what we contend is that the entire proceedings U/s 153D has been carried on in a hasty manner and without proper application of mind by the revenue authorities which renders the order passed as void and fit to be quashed.*

We shall be obliged for your kind consideration and necessary orders.

7. In respect of ground that the approval u/s.153D of the Act is invalid, Id. AR drew our attention to pages 4 & 5 enclosed with written submission which showed the letter issued by the AO being the Assistant Commissioner of Income Tax, Central Circle, Dhanbad dated 24.11.2023

to the Additional Commissioner of Income Tax, Central Range-2, Ranchi for approval u/s.153D of the Act in the cases of assesses herein, which reads as follows :-

AY 2006-07 to 2012-13
Draft Assessment Order

(4)

GOVERNMENT OF INDIA
OFFICE OF THE ASSTT. COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, DHANBAD
Room No.- 407-8 & 423, 3rd Floor, Aayakar Bhawan, L. C. Road, Dhanbad
Email Id: dhanbad.dcit.cen@incometax.gov.in

F.No. ACIT/DHN/ 153D/LB Singh/2023-24/435 Dated: 24.11.2023

To,

The Addl. Commissioner of Income Tax
Central Range-2, Ranchi
7th Floor, Mahavir Tower, Main Road
Ranchi-834001

Sir,

Sub:- Sending of Assessment records along with Draft Assessment Orders in the LB Singh group of cases for approval u/s 153D of the Income Tax Act, 1961- reg

Kindly refer to the above.

The assessment records along with the draft assessment orders u/s 153A/143(3)/245(D)(4)/260/262 of the Income Tax Act, 1961 in the Lal Bahadur Singh group of cases for the AYs 2006-07 to 2012-13 are sending herewith for your kind perusal. The details of the cases are tabulated below:-

S.No	Name of the assessee	PAN	AY	Passed u/s	Return Income (in Rs.)	Assessed Income (in Rs.)	
1	Sri Lal Bahadur Singh	AYDPS0747D	2012-13	143(3)/245(D)(4)/260/262	4,00,00,000/-	1,11,05,83,670/-	
			2011-12		68,50,00,000/-	89,09,21,925/-	
			2010-11		10,73,13,730/-	18,16,39,662/-	
			2009-10		153A/143(3)/245(D)(4)/260/262	2,19,98,380/-	6,23,19,205/-
			2008-09			61,84,550/-	3,65,11,508/-
			2007-08			5,35,700/-	1,80,96,384/-
			2006-07			4,95,764/-	85,86,679/-
2	Sri Kumbh Nath Singh	BCPPS1598K	2012-13	143(3)/245(D)(4)/260/262	15,00,000/-	33,55,72,026/-	
			2011-12		5,58,95,240/-	24,79,35,463/-	
			2010-11		2,84,99,740/-	13,97,82,980/-	
			2009-10		153A/143(3)/245(D)(4)/260/262	67,23,060/-	1,72,84,362/-
			2008-09			3,41,070/-	78,65,450/-
			2007-08			98,500/-	8,24,254/-
			2006-07			Nil	1,70,000/-

(5)

3	Sri Bharat Singh	BCPPSI599]	2012-13	143(3)/245(D)(4)/260/262	10,00,000/-	1,49,82,307/-
			2011-12		1,47,00,000/-	3,39,63,419/-
			2010-11		99,70,510/-	14,18,76,224/-
			2009-10	153A/143(3)/245(D)(4)/	10,30,060/-	1,14,44,727/-
			2008-09	260/262	1,08,000/-	24,58,000/-
			2007-08		98,000/-	1,93,000/-
			2006-07		96,000/-	1,91,000/-

Submitted for kind perusal and necessary approval u/s 153D of the Income Tax Act, 1961.

Encl: As above.


Yours Faithfully,



(S.K. Diwakar)

Asstt. Commissioner of Income Tax
Central Circle, Dhanbad

8. It was the submission that the said letter was for approval referring to 21 cases along with records and draft assessment orders. Ld. AR further drew our attention to page 6 of the paper book which is the approval granted by the Additional Commissioner of Income Tax, Central Range-2, Ranchi to the Assistant Commissioner of Income Tax, Central Circle, Dhanbad giving approval to the draft assessment orders in all the said 21 cases, which reads as follows :-

	भारत सरकार कार्यालय, अपर आयकर आयुक्त, केन्द्रीय परिक्षेत्र-2, 7वीं मंजिल, महावीर टॉवर, मेन रोड, राँची-834001		⑥
	JCT/CR-2/Ranchi/Dhanbad 153D /2023-24/ 1138	Dated Ranchi: the 24 th November, 2023	

To

The Assistant Commissioner of Income-tax,
Central Circle, Dhanbad.Sub:- Sending of Assessment Records along with Draft Assessment Orders in the
LB Singh Group of cases for approval u/s 153D of the I.T. Act, 1961 - reg.

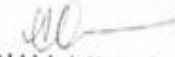
Ref:- No. ACIT/DHN/153D/LB Singh/2023-24/435 dated 24.11.2023.

Please refer to the above.

The draft assessment orders in following cases are hereby approved u/s 153D of the
Income-tax Act, 1961.

S.No	Name of the assessee	PAN	AY	Passed u/s	Return Income (in Rs.)	Assessed Income (in Rs.)	
1	Sri Lal Bahadur Singh	AYDPS0747D	2012-13	143(3)/245(D)(4)/260/262	4,00,00,000/-	1,11,05,83,670/-	
			2011-12		68,50,00,000/-	89,09,21,925/-	
			2010-11		10,73,13,730/-	18,16,39,662/-	
			2009-10		153A/143(3)/245(D)(4)/ 260/262	2,19,98,380/-	6,23,19,205/-
			2008-09			61,84,550/-	3,65,11,508/-
			2007-08			5,35,700/-	1,80,96,384/-
			2006-07			4,95,764/-	85,86,679/-
2	Sri Kumbh Nath Singh	BCPPS1598K	2012-13	143(3)/245(D)(4)/260/262	15,00,000/-	33,55,72,026/-	
			2011-12		5,58,95,240/-	24,79,35,463/-	
			2010-11		2,84,99,740/-	13,97,82,980/-	
			2009-10		153A/143(3)/245(D)(4)/ 260/262	67,23,060/-	1,72,84,362/-
			2008-09			3,41,070/-	78,65,450/-
			2007-08			98,500/-	8,24,254/-
			2006-07			Nil	1,70,000/-
3	Sri Bharat Singh	BCPPS1599J	2012-13	143(3)/245(D)(4)/260/262	10,00,000/-	1,49,82,307/-	
			2011-12		1,47,00,000/-	3,39,63,419/-	
			2010-11		99,70,510/-	14,18,76,224/-	
			2009-10		153A/143(3)/245(D)(4)/ 260/262	10,30,060/-	1,14,44,727/-
			2008-09			1,08,000/-	24,58,000/-
			2007-08			98,000/-	1,93,000/-
			2006-07			96,000/-	1,91,000/-

The approval u/s 153D of the I.T. Act, 1961 in the above mentioned cases is hereby
accorded for taking necessary action at your end.


[Abhishek Kumar]
Addl. Commissioner of Income-tax,
Central Range-2, Ranchi.

9. It was the submission that subsequent to the approval the assessment orders have been issued which are dated 24.11.2023. It was, thus, the submission that in 21 cases common letter for approval along with the draft assessment orders in respect of the three assesses have been sent on 24.11.2023 from Dhanbad to Ranchi. The same were perused by the Additional Commissioner of Income Tax, Central Range-2, Ranchi and returned to the AO at Dhanbad on 24.11.2023 and the final assessment orders were also issued on 24.11.2023 in all the 21 cases. It was the submission that the distance from Dhanbad to Ranchi by road takes a minimum of 4 hours. Even giving a cursory glance to the assessment records and the draft assessment orders and returning the assessment folders along with draft assessment orders and then having the same transported from Ranchi to Dhanbad taking another 4 hours by road and after all this preparation of the final orders and uploading the same to the portal, is an impossible task within a day's time. Ld.AR drew our attention to the online portal which showed the proceedings. It was the submission that the said portal clearly showed the proceedings closure date to be left blank. The said proceedings in the portal in the case of assessee-Shri Kumbh Nath Singh reads as follows :-

Proceeding Closure Order : 257890416

[Download Closure Order](#)

[View Follow-up Orders \(0\)](#)

Proceeding Name : Give effect Proceeding u/s 262 r.w.s 143(3) New Assessment Year : 2012-13

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date : 24-Nov-2023
Proceeding Closure Date : -
Financial Year : 2011-12
Proceeding Closure Order : 251058168

[Download Closure Order](#)

[View Follow-up Orders \(0\)](#)

Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A New Assessment Year : 2011-12

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date : 24-Nov-2023
Proceeding Closure Date : -
Financial Year : 2010-11

Proceeding Closure Order: 251068163

[Download Closure Order](#)

Proceeding Name: **Give effect Proceeding u/s 262 r.w.s 153A** New Assessment Year: 2010-11

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date: **24-Nov-2023**
Proceeding Closure Date: -
Financial Year: **2009-10**
Proceeding Closure Order: 251068056

[Download Closure Order](#)

Proceeding Name: **Give effect Proceeding u/s 262 r.w.s 153A** New Assessment Year: 2009-10

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date: **24-Nov-2023**
Proceeding Closure Date: -
Financial Year: **2008-09**

Proceeding Closure Order : 251068049

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Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A New Assessment Year : 2008-09

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date : 24-Nov-2023
Proceeding Closure Date :-
Financial Year : 2007-08
Proceeding Closure Order : 251068135

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Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A New Assessment Year : 2007-08

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date : 24-Nov-2023
Proceeding Closure Date :-
Financial Year : 2006-07

Proceeding Closure Order: 251045063

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Proceeding Name: Give effect Proceeding u/s 262 r.w.s 153A New Assessment Year: 2006-07

PAN
BCPPS1598K

Name of Assessee
KUMBH NATH SINGH

Proceeding Status
Closed

Proceeding Limitation Date: 24-Nov-2023
Proceeding Closure Date: -
Financial Year: 2005-06
Proceeding Closure Order: 251039039

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10. The proceedings in the portal in the case of assessee-Shri Bharat Singh reads as follows :-

Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small>		Assessment Year : 2012-13
PAN BCPPS1599J	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date : - Financial Year : 2011-12 Proceeding Closure Order : 251068054
Name of Assessee BHARAT SINGH		Download Closure Order <small>View Notices/Orders (1)</small>
Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small>		Assessment Year : 2010-11
PAN BCPPS1599J	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date : - Financial Year : 2009-10 Proceeding Closure Order : 251068041
Name of Assessee BHARAT SINGH		Download Closure Order <small>View Notices/Orders (1)</small>
Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small>		Assessment Year : 2009-10
PAN BCPPS1599J	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date : - Financial Year : 2008-09 Proceeding Closure Order : 251068040
Name of Assessee BHARAT SINGH		Download Closure Order <small>View Notices/Orders (1)</small>
Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small>		Assessment Year : 2008-09
PAN BCPPS1599J	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date : - Financial Year : 2007-08 Proceeding Closure Order : 251068091
Name of Assessee BHARAT SINGH		Download Closure Order <small>View Notices/Orders (1)</small>

Proceeding Name: Give effect Proceeding u/s 262 r.w.s 153A New Assessment Year : 2007-08

PAN BCPPS1599J	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date : - Financial Year : 2006-07 Proceeding Closure Order : 251044754	Download Closure Order <small>View Notices/Orders (1)</small>
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Proceeding Name: Give effect Proceeding u/s 262 r.w.s 153A New Assessment Year : 2006-07

PAN BCPPS1599J	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date : - Financial Year : 2005-06 Proceeding Closure Order : 251044675	Download Closure Order <small>View Notices/Orders (1)</small>
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Proceeding Name: Assessment Proceeding u/s 147 New Assessment Year : 2013-14

PAN BCPPS1599J	23-Mar-2022 Closed	Proceeding Limitation Date : 31-Mar-2022 Proceeding Closure Date : 23-Mar-2022 Extended Year : 2013-14	File Appeal
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11. The said proceedings in the portal in the case of assessee-Shri Lal Bahadur Singh reads as follows :-

The screenshot displays the e-Filing portal interface for LAL SINGH, Individual. The main heading is "e-Proceeding". Below it, there are navigation options: "View e-Proceeding related to:" with buttons for "Self" and "Of Other PAN/TAN". A search bar and "Excel Download" button are present. The results are categorized as "For your Action (37)" and "For your Information (42)".

The first proceeding entry is:

- Proceeding Name: Give effect Proceeding u/s 262 r.w.s 153A **New** Assessment Year : 2011-12
- PAN: AYDPS0747D
- Proceeding Status: Closed
- Name of Assessee: LAL BAHADUR SINGH
- Proceeding Limitation Date : 24-Nov-2023
- Proceeding Closure Date :-
- Financial Year : 2010-11
- Proceeding Closure Order : 251073733
- Buttons: File Appeal, Download Closure Order, View Notices/Orders (1)

The second proceeding entry is:

- Proceeding Name: Give effect Proceeding u/s 262 r.w.s 153A **New** Assessment Year : 2009-10
- PAN: AYDPS0747D
- Proceeding Status: Closed
- Name of Assessee: LAL BAHADUR SINGH
- Proceeding Limitation Date : 24-Nov-2023
- Proceeding Closure Date :-
- Financial Year : 2008-09
- Proceeding Closure Order : 251073672
- Buttons: File Appeal, Download Closure Order, View Notices/Orders (1)

The third proceeding entry is:

- Proceeding Name: Give effect Proceeding u/s 262 r.w.s 153A **New** Assessment Year : 2010-11

PAN AYDPS0747D Name of Assessee LAL BAHADUR SINGH	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date :- Financial Year : 2009-10 Proceeding Closure Order : 251073674	File Appeal Download Closure Order View Notices/Orders (1)
Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small> Assessment Year : 2008-09			
PAN AYDPS0747D Name of Assessee LAL BAHADUR SINGH	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date :- Financial Year : 2007-08 Proceeding Closure Order : 251073668	File Appeal Download Closure Order View Notices/Orders (1)
Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small> Assessment Year : 2007-08			
PAN AYDPS0747D Name of Assessee LAL BAHADUR SINGH	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date :- Financial Year : 2006-07 Proceeding Closure Order : 251068195	File Appeal Download Closure Order View Notices/Orders (1)
Proceeding Name : Give effect Proceeding u/s 262 r.w.s 153A <small>New</small> Assessment Year : 2006-07			
PAN AYDPS0747D Name of Assessee LAL BAHADUR SINGH	Proceeding Status Closed	Proceeding Limitation Date : 24-Nov-2023 Proceeding Closure Date :- Financial Year : 2005-06 Proceeding Closure Order : 251068191	File Appeal Download Closure Order View Notices/Orders (1)
Proceeding Name : Give Effect of Penalty Order(VSV Act) u/s 5(2) <small>New</small> Assessment Year : 2013-14			

12. It was the submissions that identical mails have been received for all the assessment years by all the three assessee. It was the submission that

the said assessment orders were issued to the assessee only on 29.11.2023 for which Id. AR showed the sample email received by one of the assessee Shri Kumbh Nath Singh, which reads as follows :-



13. It was the submission that the said email contained DIN Number generated. It was the submission that this DIN Number was generated only on 28.11.2023 and, thus, the orders were only uploaded in e-proceedings portal on 28.11.2023. For this, the Id. AR also showed the copy of Form 35

in all the cases wherein the date of receipt of the assessment order is mentioned as 28.11.2023.

14. It was further the submission that in view of the decision of the Hon'ble Delhi High Court in the case of Shiv Kumar Nayyar, reported in [2024] 163 taxmann.com 9 (Delhi)/[2024] 467 ITR 186 (Delhi), has categorically held that giving multiple approvals u/s.153D of the Act in 43 cases therein without perusing the draft assessment orders at all and without an independent application of mind, the impugned assessment orders was rightly declared to be illegal by the Tribunal. Ld. AR further relied upon the decision of the Hon'ble Delhi High Court in the case of MDLR Hotels (P.) Ltd., reported in [2024] 166 taxmann.com 327 (Delhi). It was the submission, at the outset, a perusal of the approval sought and approval granted clearly showed that 21 case records had been sent for approval and the approvals have been obtained from a single approval letter. Therefore, clearly there is no application of mind by the Additional Commissioner of Income Tax, Central Range-2, Ranchi. It was the submission that the records and the draft orders having sent by road or any mode would take a minimum of 4 hours from Dhanbad to Ranchi and back from Ranchi to Dhanbad another 4 hours, in total 8 hours is required. There could not have been any time for the Additional Commissioner of Income Tax Central Range-2, Ranchi to have applied his mind or gone through the records of 21 cases. It was the submission that thus clearly there is non-application of mind and multiple approvals have been given in a single order. He also placed reliance on the decision of the Hon'ble Orissa High

Court in the case of Serajuddin & Co., reported in [2023] 150 taxmann.com 146 (Orissa)/2023] 454 ITR 312(Orissa), which has also been upheld by the Hon'ble Supreme Court in the case of Serajuddin and Co., reported in [2024] 163 taxmann.com 118 (SC), thereby dismissing the SLP filed by the revenue. The relevant observations of the Hon'ble Orissa High Court in para 21 to 25 and more specifically in para 22 has held as follows:-

21. It is seen that in the present case, the AO wrote the following letter seeking approval of the Additional CIT:

GOVERNMENT OF INDIA
OFFICE OF THE ASST. COMMISSIONER OF INCOME TAX,
CIRCLE-1(2), BHUBANESWAR
No. ACIT/C-1(2)//Approval/2010-11/5293

Dated, Bhubaneswar, the 27/29th December, 2010

To The Addl. Commissioner of Income-tax, Range-1, Bhubaneswar.

Sub: Approval of draft orders u/s 153D of the I.T. Act 1961 in the case of M/s. Serajuddin & Co. 19A, British India Street, Kolkata (in Serajuddin Group of Cases)- matter regarding.

Sir,

Enclosed herewith kindly find the draft orders u/s 153A of the I.T.Act, 1961 along with assessment records in the case of M/s Serajuddin & Co., 19A, British India Street, Kolkata for kind perusal and necessary approval u/s.153D.

No.	Name of the assessee	Section under which order passed	Asst. Year
1	M/s Serajuddin & Co, 19A, British India Street, Kolkata	u/s.153A/143(3)/144/145(3)	2003-04
2.	-do-	-do-	2004-05
3.	-do-	-do-	2005-06
4.	-DO-	-do-	2006-07
5.	-DO-	-DO-	2007-08
6.	-DO-	-DO-	2008-09
7.	-DO-	U/s.143(3)/144/153B(B)/145(3)	2009-10

3) The above cases will be barred by limitation on 31.12.2010.

Encl: As above

*Yours faithfully,
Sd/-*

*Asst. Commissioner of Income-tax,
Circle-1(2), Bhubaneswar*

of the Tribunal itself Government of India
OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX,
3 Floor, Range-1, Bhubaneswar

No. Addl. CIT/R-1/BBSR/SD/2010-11/5350
Dated, Bhubaneswar, the 30th December, 2010
To
The Assistant Commissioner of Income Tax,
Circle-1(2), Bhubaneswar.

*Sub: Approval u/s 153D-in the case of M/s Serajuddin & Co.,
19A, British India Street, Kolkata-Matter regarding.*

*Ref: Draft Orders u/s 153A/143(3)/144 for the A.Y. 2003- 04 to
2008-09 u/s.143(3)/153B (b)/144 of the A.Y.2009-10 in the case
of above mentioned assessee.*

*Please refer to the above The draft orders u/s
153A/143(3)/144 for the A.Y. 2003-04 to 2008-09 and u/s.
143(3)/153B(b)/144 for the A.Y. 2009-10 submitted by you in the
above case for the following assessment years are hereby
approved:*

Assessment Year	Income Determined (Rs.)
2003-04	11,66,22,771
2004-05	36,46,80,016
2005-06	65,70,12,805
2006-07	60,02,65,791
2007-08	130,03,13,307
2008-09	274,68.87,069
2009-10	301,17,05,952

*You are requested to serve these orders expeditiously on the
assessee, submit a copy of final order to this office for record.*

Sd/-
Addl. Commissioner of Income Tax,
Range-1, Bhubaneswar

*22. As rightly pointed out by learned counsel for the Assessee
there is not even a token mention of the draft orders having been
perused by the Additional CIT. The letter simply grants an
approval. In other words, even the bare minimum requirement of
the approving authority having to indicate what the thought
process involved was is missing in the aforementioned approval
order. While elaborate reasons need not be given, there has to
be some indication that the approving authority has examined the
draft orders and finds that it meets the requirement of the law. As
explained in the above cases, the mere repeating of the words of*

the statute, or mere "rubber stamping" of the letter seeking sanction by using similar words like 'see' or 'approved' will not satisfy the requirement of the law. This is where the Technical Manual of Office Procedure becomes important. Although, it was in the context of Section 158BG of the Act, it would equally apply to Section 153D of the Act. There are three or four requirements that are mandated therein, (i) the AO should submit the draft assessment order "well in time". Here it was submitted just two days prior to the deadline thereby putting the approving authority under great pressure and not giving him sufficient time to apply his mind; (ii) the final approval must be in writing; (iii) The fact that approval has been obtained, should be mentioned in the body of the assessment order.

23. In the present case, it is an admitted position that the assessment orders are totally silent about the AO having written to the Additional CIT seeking his approval or of the Additional CIT having granted such approval. Interestingly, the assessment orders were passed on 30th December 2010 without mentioning the above fact. These two orders were therefore not in compliance with the requirement spelt out in para 9 of the Manual of Official Procedure.

24. The above manual is meant as a guideline to the AOs. Since it was issued by the CBDT, the powers for issuing such guidelines can be traced to Section 119 of the Act. It has been held in a series of judgments that the instructions under Section 119 of the Act are certainly binding on the Department. In Commissioner of Customs v. Indian Oil Corporation Ltd. 2004 (165) E.L.T. 257 (S.C.) the Supreme Court observed as under:

"Despite the categorical language of the clarification by the Constitution Bench, the issue was again sought to be raised before a Bench of three Judges in Central Board of Central Excise, Vadodara v. Dhiren Chemicals Industries: 2002 (143) ELT 19 where the view of the Constitution Bench regarding the binding nature of circulars issued under Section 37B of the Central Excise Act, 1944 was reiterated after it was drawn to the attention of the Court by the Revenue that there were in fact circulars issued by the Central Board of Excise and Customs which gave a different interpretation to the phrase as interpreted by the Constitution Bench. The same view has also been taken in Simplex Castings Ltd. v. Commissioner of Customs, Vishakhapatnam 2003 (5) SCC 528. The principles laid down by all these decisions are: (1) Although a circular is not binding on a Court or an assessee, it is not open to the Revenue to raise the contention that is contrary to a binding circular by the Board. When a circular remains in operation, the Revenue is bound by it and cannot be allowed

to plead that it is not valid nor that it is contrary to the terms of the statute.

(2) Despite the decision of this Court, the Department cannot be permitted to take a stand contrary to the instructions issued by the Board.

(3) A show cause notice and demand contrary to existing circulars of the Board are ab initio bad (4) It is not open to the Revenue to advance an argument or file an appeal contrary to the circulars."

25. For all of the aforementioned reasons, the Court finds that the ITAT has correctly set out the legal position while holding that the requirement of prior approval of the superior officer before an order of assessment or reassessment is passed pursuant to a search operation is a mandatory requirement of Section 153D of the Act and that such approval is not meant to be given mechanically. The Court also concurs with the finding of the ITAT that in the present cases such approval was granted mechanically without application of mind by the Additional CIT resulting in vitiating the assessment orders themselves.

15. It was the submission that a perusal of the approval granted clearly shows that the said approval is hit by the observations made by the Hon'ble Orissa High Court at para 22 in the case of Serajuddin & Co., referred to supra, wherein even the bare minimum requirement of the approving authority having to indicate what the through process involved was missing in the said approval order. It was the submission that consequently on both the grounds being multiple approvals have been granted in a single approval order, the issues stood covered by the decision of the Hon'ble Delhi High Court in the case of Shiv Kumar Nayyar and MDLR Hotels (P.) Ltd, referred to supra and consequently the same is liable to be quashed and in regard to the approval *per se* the issue was consequently covered by the decision of the Hon'ble Supreme Court in case of Serajuddin and

Co., referred to supra and on this ground also the approval is liable to be quashed as also the consequential assessment order.

16. At this point, the Id. AR was requested that the main issue having been already covered, the other issues of legal nature need not be gone into, however, Id.AR vehemently submitted that he needs to be heard on the other issues also and the order in respect of the same was required. Consequently, the Id. AR was heard on the issue of limitation of the assessment order also as well as the issue of DIN.

17. It was submitted by the Id. AR that in the portal which has been extracted earlier, there is no closure date mentioned but the limitation date has been clearly mentioned as 24.11.2023. It was the submission that the said assessment orders dated 24.11.2023 have not been served or communicated to the assessee within the said limitation period of 24.11.2023. Further, the Id. AR submitted that since the DIN has been generated on 28.11.2023, the said assessment orders were only uploaded in the portal subsequent to the generation of the DIN and the same have been issued to the assessee and email sent to the assessee clearly showed that the orders have been sent only on 29.11.2023. It was the submission that the fact that the communication of the order itself along with DIN is of 29.11.2023 and the DIN having been generated only on 28.11.2023. The assessment orders having not been passed/served on 24.11.2023 being the date of limitation. It was the submission that the order passed by the AO is liable to be quashed on account of limitation.

18. It was further submitted by the Id.AR that a perusal of the DIN also shows that the DIN is in regard to the intimation letter dated 28.11.2023 wherein he has referred to another DIN in respect of Document Number which is the assessment order dated 24.11.2023. It was the submission that it is only after the DIN is generated that the uploading of the order takes place in the portal. It was the submission that if the said DIN had been generated on 24.11.2023 normally an intimation letter is not sent and it would have been the copy of the order which is mentioned. It was the submission that the intimation letter having been sent on 28.11.2023 itself clearly shows that the order was not prepared or uploaded on 24.11.2023 but has been done much later and, therefore, the assessment order is liable to be quashed as being beyond the period of limitation. For this, Id. AR relied upon the decision of the Hon'ble Manipur High Court in the case of Smt. Mema Paul, reported in [2024] 164 taxmann.com 778 (Manipur), wherein in respect of proceedings u/s.148 of the Act, the Hon'ble High Court in paras 11 & 13 has held as under :-

[11] I have heard the learned counsel appearing for the parties at length and the submissions advanced by them have been duly considered. The only issue that needs to be considered and decided in the present writ petition is whether the reassessment made by the Income Tax Officer without communicating the order of reassessment and the demand notice of the said reassessment within time can be treated as a valid assessment made within the period of limitation prescribed under section 153(2) of the Income Tax Act, 1961?

In the present case, as the two notices under section 148 of the Act were served in the month of December, 2005 and March, 2006, the period of limitation for completing the proceeding of the reassessment will be nine months starting from 01-04-2006 and ending on 31-12-2006 as provided under section 153 sub-section 2 of the said Act. The admitted position in the present case is that even

though the assessment order was passed on 28-12-2006, the same was communicated to the authorized representative of the assessee only on 05-01-2007. Therefore, the question that arose for consideration is whether the said reassessment proceeding shall be deemed to be completed when the impugned order of assessment was passed on 28-12-2006 or whether such proceeding shall be deemed to be completed only after communication of the impugned assessment order to the assessee on 05-01-2007. In my considered view, this issue is no longer res-integra and the same has been decided by the Hon'ble Apex Court and various High Courts of the country in a catena of its decisions that the order of any authority cannot be said to be passed unless it is in some way pronounced or published or the party affected has the means of knowing it and that it is not enough if the order is made, signed, and kept in the file, because such order may be liable to change at the hands of the authority who may modify it, or even destroy it, before it is made known, based on subsequent information, thinking or change of opinion. This court is also in complete agreement and bound by the principle of law laid down by the Hon'ble Apex Court and other High Courts in the judgments cited by the learned senior counsel appearing for the petitioners. Accordingly, it is hereby held that the proceeding of the reassessment of the Return submitted by the assessee for the Assessment Year, 2003-2004 shall be deemed to be completed only on 05-04-2007 when the assessment order was served/ communicated to the representative of the assessee and the same was not completed within the period prescribed under section 153(2) of the Act.

[13] That apart, as the present proceeding having remained pending in this court since 2007, this court do not consider it proper to require the writ petitioners to go back to the departmental forum by filing an appeal at this belated stage. Instead, it would be more appropriate to consider and decide the merits of the controversy raised in the present writ petition, particularly when there is no dispute with regard to the facts of the case and the controversy is purely a legal one. Accordingly, this court declines to reject the present writ petition on ground of availability of an alternative remedy of filing a statutory appeal.

19. It was further submitted that in respect of DIN generated, admittedly, when the assessment order is passed in manual form and subsequently a DIN is generated, in such situations the CBDT has issued a circular in Circular No.19/2019 in F.No.225/95/2019-ITA.II, dated 14-8-2019, which reads as follows :-

CIRCULAR NO. 19/ 2019 [F.NO. 225/95/2019-ITA.II]**SECTION 119 OF THE INCOME-TAX ACT, 1961 - INCOME-TAX
AUTHORITIES - INSTRUCTIONS TO SUBORDINATE
AUTHORITIES -GENERATION/ALLOTMENT/QUOTING OF
DOCUMENTS IDENTIFICATION NUMBER IN
NOTICE/ORDER/SUMMONS/LETTER/CORRESPONDENCE
ISSUED BY THE INCOME-TAX DEPARTMENT****CIRCULAR NO. 19/2019 [F.NO. 225/95/2019-ITA.II], DATED 14-
8-2019**

With the launch of various e-governance initiatives, Income-tax Department is moving toward total computerization of its work. This has led to a significant improvement in delivery of services and has also brought greater transparency in the functioning of the tax-administration. Presently, almost all notices and orders are being generated electronically on the Income Tax Business Application (ITBA) platform. However, it has been brought to the notice of the Central Board of Direct Taxes (the Board) that there have been some instances in which the notice, order, summons, letter and any correspondence (hereinafter referred to as "communication") were found to have been issued manually, without maintaining a proper audit trail of such communication.

2. In order to prevent such instances and to maintain proper audit trail of all communication, the Board in exercise of power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), has decided that no communication shall be issued by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessee or any other person, on or after the 1st day of October, 2019 unless a computer-generated Document Identification Number (DIN) has been allotted and is duly quoted in the body of such communication.

3. In exceptional circumstances such as, -

- (i) when there are technical difficulties in generating/allotting/quoting the DIN and issuance of communication electronically; or*
- (ii) when communication regarding enquiry, verification etc. is required to be issued by an income-tax authority, who is outside the office, for discharging his official duties: or*
- (iii) when due to delay in PAN migration. PAN is lying with non-jurisdictional Assessing Officer, or*

- (iv) when PAN of assessee is not available and where a proceeding under the Act (other than verification under section 131 or section 133 of the Act) is sought to be initiated; or
- v) When the functionality to issue communication is not available in the system,

the communication may be issued manually but only after recording reasons in writing in the file and with prior written approval of the Chief Commissioner/Director General of income-tax. In cases where manual communication is required to be issued due to delay in PAN migration, the proposal seeking approval for issuance of manual communication shall include the reason for delay in PAN migration. The communication issued under aforesaid circumstances shall state the fact that the communication is issued manually without a DIN and the date of obtaining of the written approval of the Chief Commissioner/ Director General of Income-tax for issue of manual communication in the following format-

".. This communication issues manually without a DIN on account of reason/reasons given in para3(i)/3(ii)/3(iii)/3(iv)/3(v) of the CBDT Circular No ...dated (strike off those which are not applicable) and with the approval of the Chief Commissioner/Director General of Income Tax vide number.... dated

4. Any communication which is not in conformity with Para-2 and Para-3 above, shall be treated as invalid and shall be deemed to have never been issued. 5.

5. The communication issued manually in the three situations specified in para 3- (i), (ii) or (iii) above shall have to be regularised within 15 working days of its issuance, by -

- i. uploading the manual communication on the System.*
- ii. compulsorily generating the DIN on the System;*
- iii. communicating the DIN so generated to the assessee/any other person as per electronically generated pro-forma available on the System.*

6. An intimation of issuance of manual communication for the reasons mentioned in para 3(v) shall be sent to the Principal Director General of Income-tax (Systems) within seven days from the date of its issuance.

7. Further, in all pending assessment proceedings, where notices were issued manually, prior to issuance of this Circular, the Income-tax authorities shall identify such cases and shall upload the notices in these cases on the Systems by 31th October, 2019.

20. It was the submission that in the said circular it has categorically mentioned in para 3 that the communication may be issued manually but only after recording reasons in writing in the file and with prior written approval of the Chief Commissioner of Income Tax/Director General of income-tax. The proforma for such approval is also mentioned in the said paragraph. It was the submission that when the said DIN was generated no such approval has been obtained nor has such approval been intimated to the assessee nor has it mentioned in the intimation letter in respect of the DIN. It was, thus, the submission that the manual assessment order has been passed and the DIN has been generated without obtaining the necessary approval, the assessment orders in all the cases of assesses are liable to be quashed.

21. We have considered the submissions of the Id. AR and perused the documents produced as also the documents available on record. Admittedly, the assessment order is dated 24.11.2023. A perusal of the demand notice issued u/s.156 of the Act attached along with the assessment order, shows the handwritten note saying dispatch number 453 dated 24.11.2023. Obviously, this was to be the dispatch register details. It is also fact that the revenue has not produced the dispatch register before us. However, as this is a government document and the said dispatch register is not before us, we will assume such document to be true in the absence of any adverse proof being shown. We must mention here that we are unable to verify the dispatch register. This being so, we would be left with no other alternative but to accept the date of the assessment orders in

all the impugned cases as 24.11.2023 having been passed on 24.11.2023. At this point the Id. AR submitted that though the assessment order dated 24.11.2023 has been said to be entered in the dispatch register on the same date, however, the DIN for the same was only generated on 28.11.2023 and the service of the assessment order along with DIN can only be said to be 28.11.2023 when it was uploaded in the portal or by email on 29.11.2023 along with the intimation of the DIN dated 28.11.2023. As mentioned earlier, the dispatch register has not been produced before us, therefore, we are unable to make any comment in respect of the said dispatch and service of the order, insofar as the Id. AR on behalf of the assesseees has made the statement at the bar that no physical copy of the order has been served on the assesseees nor received by the assesseees through post. As the dispatch register is not before us, it is accepted that the order might have been dispatched by speed post or by hand delivery and these records are also not before us but because it has been mentioned that the order has been dispatched and the dispatch number is there, we are accepting the document to be generated on 24.11.2023 as it is a government document.

22. Coming to the issue of the approval granted u/s.153D of the Act, it is noticed that the letter of the AO seeking approval is of 24.11.2023 and the approval has also been granted on 24.11.2023. Both the letters from the AO at Dhanbad to the Additional Commissioner of Income Tax, Central Range-2, Ranchi and from the Additional Commissioner of Income Tax, Central Range-2, Ranchi to the AO at Dhanbad are in respect of three

assesseees for seven years each for 21 folders and this admittedly is hit by the decision of the Hon'ble Delhi High Court in the case of Shiv Kumar Nayyar, referred to supra, wherein in para 11 to 18, Hon'ble High Court has held as follows :-

11. A plain reading of the aforesaid provision evinces an uncontrived position of law that the approval under Section 153D of the Act has to be granted for "each assessment year" referred to in clause (b) of sub-section (1) of Section 153A of the Act. It is beneficial to refer to the decision of the High Court of Judicature at Allahabad in the case of PCIT v. Sapna Gupta [2022 SCC OnLine All 1294] which captures with precision the scope of the concerned provision and more significantly, the import of the phrase- "each assessment year" used in the language of Section 153D of the Act. The relevant paragraphs of the said decision are reproduced as under:-

"13. It was held therein that if an approval has been granted by the Approving Authority in a mechanical manner without application of mind then the very purpose of obtaining approval under Section 153D of the Act and mandate of the enactment by the legislature will be defeated. For granting approval under Section 153D of the Act, the Approving Authority shall have to apply independent mind to the material on record for "each assessment year" in respect of "each assessee" separately. The words 'each assessment year' used in Section 153D and 153A have been considered to hold that effective and proper meaning has to be given so that underlying legislative intent as per scheme of assessment of Section 153A to 153D is fulfilled. It was held that the "approval" as contemplated under 153D of the Act, requires the approving authority, i.e. Joint Commissioner to verify the issues raised by the Assessing Officer in the draft assessment order and apply his mind to ascertain as to whether the required procedure has been followed by the Assessing Officer or not in framing the assessment. The approval, thus, cannot be a mere formality and, in any case, cannot be a mechanical exercise of power.

19. The careful and conjoint reading of Section 153A(1) and Section 153D leave no room for doubt that approval with respect to "each assessment year" is to be obtained by the Assessing Officer on the draft assessment order before passing the assessment order under Section 153A."

[Emphasis supplied]

12. It is observed that the Court in the case of Sapna Gupta (*supra*) refused to interdict the order of the ITAT, which had held that the approval under Section 153D of the Act therein was granted without any independent application of mind. The Court took a view that the approving authority had wielded the power to accord approval mechanically, inasmuch as, it was humanly impossible for the said authority to have perused and appraised the records of 85 cases in a single day. It was explicitly held that the authority granting approval has to apply its mind for “each assessment year” for “each assessee” separately.

13. Reliance can also be placed upon the decision of the Orissa High Court in the case of Asst. CIT v. Serajuddin and Co. [2023 SCC OnLine Ori 992] to understand the exposition of law on the issue at hand. Paragraph no.22 of the said decision reads as under:-

“22. As rightly pointed out by learned counsel for the assessee there is not even a token mention of the draft orders having been perused by the Additional Commissioner of Income-tax. The letter simply grants an approval. In other words, even the bare minimum requirement of the approving authority having to indicate what the thought process involved was is missing in the aforementioned approval order. While elaborate reasons need not be given, there has to be some indication that the approving authority has examined the draft orders and finds that it meets the requirement of the law. As explained in the above cases, the mere repeating of the words of the statute, or mere “rubber stamping” of the letter seeking sanction by using similar words like “seen” or “approved” will not satisfy the requirement of the law. This is where the Technical Manual of Office Procedure becomes important. Although, it was in the context of section 158BG of the Act, it would equally apply to section 153D of the Act. There are three or four requirements that are mandated therein, (i) the Assessing Officer should submit the draft assessment order “well in time”. Here it was submitted just two days prior to the deadline thereby putting the approving authority under great pressure and not giving him sufficient time to apply his mind ; (ii) the final approval must be in writing ; (iii) the fact that approval has been obtained, should be mentioned in the body of the assessment order.”

[Emphasis supplied]

14. During the course of arguments, learned counsel for the assessee apprised this Court that the Special Leave Petition preferred by the Revenue against the decision in the case of Serajuddin (*supra*), came to be dismissed by the Supreme Court vide order dated 28.11.2023 in SLP (C) Diary no. 44989/2023.

15. A similar view was taken by this Court in the case of Anuj Bansal (*supra*), whereby, it was reiterated that the exercise of powers under Section 153D cannot be done mechanically. Thus, the salient aspect

which emerges from the abovementioned decisions is that grant of approval under Section 153D of the Act cannot be merely a ritualistic formality or rubber stamping by the authority, rather it must reflect an appropriate application of mind.

16. In the present case, the ITAT, while specifically noting that the approval was granted on the same day when the draft assessment orders were sent, has observed as under:-

“10. We have gone through the approval granted by the Id. Addl. CIT on 30.12.2018 u/s 153D of the Act which is enclosed at page 36 of the paper book of the assessee. The said letter clearly states that a letter dated 30.12.2018 was filed by the Id. AO before the Id. Addl. CIT seeking approval of draft assessment order u/s 153D of the Act. The Id. Addl. CIT has accorded approval for the said draft assessment orders on the very same day i.e., on 30.12.2018 for seven assessment years in the case of the assessee and for seven assessment years in the case of Smt. Neetu Nayyar. It is also pertinent in this regard to refer to pages 68 and 69 of the paper book which contains information obtained by Smt. Neetu Nayyar from Central Public Information Officer who is none other than the Id. Addl. Commissioner of Income-tax, Central Range-S, New Delhi, under Right to Information Act, wherein, it reveals that the Id. Addl. CIT had granted approval for 43 cases on 30.12.2018 itself. This fact is not in dispute before us. Of these 43 cases, as evident from page 36 of the paper book which contains the approval u/s 153D, 14 cases pertained to the assessee herein and Smt. Neetu Nayyar. The remaining cases may belong to some other assessee, which information is not available before us. In any event, whether it is humanly possible for an approving authority like Id. Addl. CIT to grant judicious approval u/s 153D of the Act for 43 cases on a single day is the subject matter of dispute before us. Further, section 153D provides that approval has to be granted for each of the assessment year whereas, in the instant case, the Id. Addl. CIT has granted a single approval for all assessment years put together.”

17. Notably, the order of approval dated 30.12.2020 which was produced before us by the learned counsel for the assessee clearly signifies that a single approval has been granted for AYs 2011-12 to 2017-18 in the case of the assessee. The said order also fails to make any mention of the fact that the draft assessment orders were perused at all, much less perusal of the same with an independent application of mind. Also, we cannot lose sight of the fact that in the instant case, the concerned authority has granted approval for 43 cases in a single day which is evident from the findings of the ITAT, succinctly encapsulated in the order extracted above.

18. Therefore, under the facts of the present case, considering the foregoing discussion and the enunciation of law settled through

judicial pronouncements discussed hereinabove, we are unable to find any substantial question of law which would merit our consideration.

23. Admittedly, as the said letters do not comply with the requirements of the provisions of Section 153D of the Act, respectfully following the decision of the Hon'ble Delhi High Court in the case of Shiv Kumar Nayaar, and also in the case of MDLR Hotel (P.) Ltd., referred to supra, the approvals are held to be invalid and consequently the consequential assessment orders passed in the case of three assesseees stand quashed.

24. Coming to the issue of the approval granted by the Additional Commissioner of Income Tax, Range-2, Ranchi without applying his mind, it must be mentioned here that Ranchi is 4 hours from Dhanbad and returning the files to the AO, who is at Dhanbad, is another 4 hours required. Even stopping for a lunch on the way, an additional half-an hour to be consumed. Time for the Additional Commissioner of Income Tax, Central Range-2, Ranchi to read a file requires at least 10 mins per file which comes to 210 minutes for 21 cases leading to nearly 3½ hours. Obviously, this itself crosses total 12 and-a-half hours, which admittedly shows that the Id. Additional Commissioner of Income Tax, Central Range-2, Ranchi has not even gone through the files, much less has applied his mind before granting the approval. Consequently, the said approval is in violation of the principle laid down by the Hon'ble Supreme Court in the case of Serajuddin and Co., referred to supra, and on this ground also the approval given in all the appeals of the assesseees under consideration is liable to be quashed and we do so accordingly.

25. Further a perusal of the approval does not show any application of mind by the Additional Commissioner of Income Tax, Central Range-2, Ranchi so as to the reasons and the basis on which the approval is being granted is also not mentioned and, thus, even on this ground also the approval is unsustainable and is liable to be quashed in view of the principle laid down by the Hon'ble Supreme Court in the case of Serajuddin and Co, and we do so. Consequently, on these grounds also the consequential assessment orders passed in the all the impugned cases of the assessee herein are liable to be quashed and we do so.

26. Coming to the last issue of DIN, it is noticed that admittedly the intimation letter does not comply with the para 3 of the Circular issued by the CBDT in Circular No.19 of 2019 dated 14-8-2019 which has been extracted above, insofar as the requisite approval has not been shown to have been taken from the concerned authority and such approval is even not mentioned in the intimation. However, as the issue of DIN and the requirement of the DIN being mandatory and the various conditions for the applicability of the DIN is subjudiced before the Hon'ble Supreme Court, we are not rendering our view on the said issues.

27. As we have already quashed the approval and the consequential assessment orders in the paragraph above on multiple grounds, the appeals of the assessee would stand allowed and the appeals of the revenue stand dismissed.

28. In the result, appeals of the assesses are allowed and appeals of the revenue are dismissed.

Order dictated and pronounced in the open court on 09/10/2025.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 09/10/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi