

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B', NEW DELHI**  
**Before Sh. Satbeer Singh Godara, Judicial Member**  
**&**  
**Sh. Manish Agarwal, Accountant Member**

**ITA No. 2647/Del/2025 : Asstt. Year: 2012-13**

Sh. Bhag Singh, S/o Sh. Ajit Singh, H. No. 14, Ward No. 2, Near Govt. Girls School, Indri, Karnal, Haryana-132001	Vs	Income Tax Officer, Ward-1, Karnal, Haryana-132001
(APPELLANT)		(RESPONDENT)
<b>PAN No. CVZPS2192B</b>		

**Assessee by : Sh. Somil Aggarwal, Adv. &  
Sh. Deepesh Garg, Adv.**

**Revenue by : Sh. Rajesh Kumar Dhanesta, Sr. DR**

**Date of Hearing: 14.10.2025**

**Date of Pronouncement: 14.10.2025**

**ORDER**

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

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1073268217(1) dated 14.02.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

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

3. It emerges during the course of hearing that there arises the first and foremost issue of validity of the reopening itself for want of a valid approval by the learned prescribed authority

u/s. 151 of the Act. The tribunal's attention is invited to the approval dated 15.03.2019 (page 22 in paper book) wherein the learned prescribed authority had accepted the Assessing Officer's reopening proposal as "*I am satisfied.....*". This being the clinching factual position emanating from the record, we hereby quote CIT vs. S. Goyanka Lime and Chemical Ltd. (2023) 453 ITR 242 (SC) that such a mechanical approval vitiates the entire reopening; and therefore, we accept the instant legal ground in very terms. This reopening is quashed therefore.

4. All other pleadings on merits stand rendered academic.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 14/10/2025.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**  
**Dated: 14/10/2025**

\*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**