

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

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

ITA Nos.859 to 862/Del/2025
Assessment Years: 2017-18 to 2020-21

M/s. AG Polypacks Pvt. Ltd. (As successor in interest of MIDAS POLYPACK PVT LTD), C-4/1, Rajiv Nagar, Indl. Area, Sewadham Marg, Mandoli, Delhi	Vs.	DCIT, Central Circle-28, Delhi
PAN: AAICM3805G		
(Appellant)		(Respondent)

Assessee by	Sh. Vibhu Gupta, Adv.
Department by	Sh. Dayainder Singh Sidhu, CIT(DR)

Date of hearing	30.09.2025
Date of pronouncement	30.09.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's four appeals ITA Nos. 859 to 862/Del/2025 for assessment years 2017-18 to 2020-21, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's-25 separate orders, all dated 18.12.2024, having DIN and order no. ITBA/APL/S/250/2024-25/1071346050(1), ITBA/APL/S/250/

2024-25/1071346264(1), ITBA/APL/S/250/2024-
25/1071346551(1) and ITBA/APL/S/250/2024-
25/1071346658(1) involving proceedings under section 153C of
the Income-tax Act, 1961 (hereinafter referred to as 'the Act'),
respectively.

Heard both the parties. Case files perused.

2. Heard both the parties at length. Case files perused.
3. We notice at the outset with the able assistance coming from both the parties that there arises the first and foremost legal issue of validity of the impugned section 153C assessments itself for want of a valid satisfaction recorded by the learned departmental authorities.
4. A combined perusal of all these case files reveals that the search herein dated 18.10.2019 had been carried out in M/s. Alankit group. The Revenue's vehement contention before us is that since they had come across various incriminating documents and evidence, the jurisdictional Assessing Officer of the searched party i.e. DCIT, Central Circle-28; New Delhi recorded his satisfaction that the same related or pertained to the assessee as representing various accommodation entries etc. All this followed the assessee's

Assessing Officer's letter satisfaction recorded on 11.10.2022 so as to initiate the impugned proceedings which finally culminated in section 153C assessments under challenge before us. Learned CIT(DR)'s case, therefore, is that we ought to uphold the impugned twin satisfactions as the same has been recorded strictly in tune with the provisions of the Act only.

5. We find no reason to accept the Revenue's foregoing contention. This is for the precise reason that the impugned assessment years before us are 2017-18 to 2020-21, whereas, both the aforesaid Assessing Officer's respective satisfactions had taken note of the alleged seized material against the assessee in assessment years 2013-14 and 2014-15 only. This being the clinching factual position, we are of the considered view that the impugned assessments framed for these four assessment years 2017-18 to 2020-21 could not be held sustainable in law for want of incriminating/seized material as per (2025) 170 taxmann.com 664 (SC), PCIT Vs. Dev Technofab Ltd. upholding hon'ble jurisdictional high court's judgment reported as (2024) 166 taxmann.com 514 (Del). All these four impugned assessments are

hereby quashed as *non-est* in the eyes of law therefore. Ordered accordingly.

All other remaining pleadings between the parties stand rendered academic.

6. These assessee's four appeals ITA Nos.859 to 862/Del/2025 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 30th September, 2025

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 17th October, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi