

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 4037 & 4054/Del/2024
Assessment Year: 2017-18**

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| Bindu Rani, H. No. 734, D/O Shri Harish Kumar, Sector-1, Rohtak -124001. PAN: AQOPR 6284 R | <u>Vs</u> | Income Tax Officer, Ward-3, Rohtak. |
| APPELLANT | | RESPONDENT |
| Assessee represented by | Shri Manoj Kumar, CA | |
| Department represented by | Sh. Jitender Singh, CIT (DR) | |
| Date of hearing | 27.08.2025 | |
| Date of pronouncement | 27.08.2025 | |

ORDER

PER SATBEER SINGH GODARA, J.M:

These assessee's twin appeals ITA Nos. 4037 & 4054/Del/2024 for A.Y. 2017-18 arise against National Faceless Appeal Centre (NFAC), New Delhi's as many orders DIN & Order No. ITBA/NFAC/S/250/2023-24/1058278959(1) dated 28.11.2023 & DIN & Order No. ITBA/NFAC/S/250/2023-24/1059988836(1) dated 22.01.2024, in proceedings u/s 147 r.w.s. 144 and 271AAC(1) of the Income-tax Act, 1961, hereinafter referred to as the 'Act', respectively.

2. We have given our thoughtful consideration to the assessee's 'quantum' appeal ITA No. 4037/Del/2024, wherein she raises her first and foremost substantive ground that the learned lower authorities have erred in law and on facts in initiating the impugned reopening vide section 148 notice issued to her on 28.03.2021 (page 'A' in the paper book). Her precise case in other words is that the learned prescribed authority i.e. the "Additional Commissioner, Range-1", had in fact granted his section 151 approval on 30.03.2021 at 12.14 PM (page A1 to A3 in the case records), whereas the above section 148 notice had been issued to her very well before that i.e. on March 28, 2021 at 3.30 PM.

3. Faced with this situation, the Revenue could hardly dispute all the preceding factual development in the assessee's case. We, therefore, are of the considered view that given the fact that the impugned section 148 reopening notice had been issued very well before the learned Additional Commissioner having approved the Assessing Officer's reopening reason, the same is not sustainable in law. We, accordingly quash the impugned reopening in very terms.

All other pleadings on merits between the parties stand rendered academic. The assessee succeeds in her 'quantum' appeal ITA 4037/Del/2024 in above terms.

4. Same order to follow in assessee's consequential penalty appeal ITA 4054/Del/2024

5. These assessee's twin appeals ITA Nos. 4037/Del/2024 and 4054/Del/2024 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in open court on 27.08.2025.

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 31.10.2025.

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI