

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA Nos. 5436 to 5445/Del/2025
(Assessment Years: 2009-10 to 2018-19)

Mr. Gokul Kumar, D-21, Indira Enclave, Neb Sarai, New Delhi	Vs.	ACIT, Central Circle-14, New Delhi
(Appellant)		(Respondent)
PAN:AALPK4328C		

SA Nos. 538 to 547/Del/2025
(In ITA Nos. 5436 to 5445/Del/2025)
(Assessment Years: 2009-10 to 2018-19)

Mr. Gokul Kumar, D-21, Indira Enclave, Neb Sarai, New Delhi	Vs.	ACIT, Central Circle-14, New Delhi
(Appellant)		(Respondent)
PAN:AALPK4328C		

Assessee by :	Shri Yudhister Mehtani, Adv Shri Rakesh Das, Adv
Revenue by:	Ms. Monika Singh, CIT DR
Date of Hearing	21/11/2025
Date of pronouncement	26/11/2025

O R D E R

PER BENCH:

1. The appeal in ITA Nos. 5436 to 5445/Del/2025 for AYs 2009-10 to 2018-19, arises out of the order of the Commissioner of Income Tax (Appeals)-26, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 16.07.2025 against the order of assessment passed u/s 153A r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 31.12.2019 by the Assessing Officer, ACIT, Central Circle-14, New Delhi (hereinafter referred to as 'Id. AO'). The assessee also filed Stay

Petitions vide Stay Application Nos. 538 to 547/Del/2025 for AYs 2009-10 to 2018-19. Identical issues involved are involved in all these appeals and hence, they are taken up and heard together and disposed of by this common order for the sake of convenience.

2. With the consent of both the parties, the appeal of the assessee in ITA No. 5436/Del/2025 for AY 2009-10 is taken up as a lead case and the decision rendered thereon shall apply mutatis mutandis for all other assessment years except with variance in figures.

3. Through, the assessee has raised several grounds of appeal before us, the preliminary ground raised by the assessee vide ground No. 7 for the year under consideration is challenging the action of the Id CIT(A) in not quashing the impugned assessment order passed by the Id AO for want of valid approval u/s 153D of the Act in accordance with the law. This issue goes to the root of the matter and hence, we deem it fit and appropriate to address the same first.

4. We have heard the rival submissions and perused the material available on record. It is not in dispute that a search and seizure action u/s 132 of the Act was carried out on 10.01.2018 and on subsequent dates at different business and residential premises of Nagpal Group of cases. The case of the assessee was centralized with ACIT, Central Circle, New Delhi dated 10.05.2018 and subsequently order u/s 127 of the Act was also passed to this effect. A notice u/s 153A of the Act stood issued to the assessee on 20.12.2019. In response to the said notice, the assessee filed return of income for AY 2009-10 on 23.12.2019 declaring total income of Rs. 5,50,000/-. The search assessment was completed u/s 153A read with Section 143(3) of the Act on 31.12.2019 determining total income of the assessee for AY 2009-10 at Rs. 13,80,000/-. In the last paragraph of the

said assessment order, the Id AO had duly mentioned that assessment order has been passed after taking prior approval of the Id Addl. CIT, Central Range-4, New Delhi vide his approval No. 1247 dated 30.12.2019.

5. The draft assessment orders seeking approval u/s 153D of the Act were duly forwarded by the Id AO on 30.12.2019 for AYs 2008-09 to 2018-19 in the case of the assessee along with various other assesseees for different AYs. For the sake of convenience, the said letter dated 30.12.2019 seeking approval u/s 153D of the Act is reproduced herein:-


ASST. COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE - 14, ROOM NO- 266,
ARA CENTRE, E-2, JHANDEWALAN EXTN., NEW DELHI - 110055
PH -011-23593447, Email:delhi.dcit.cen14@incometax.gov.in

(4)

F. No. ACIT/CC-14/ Nagpal Group of cases /2019-20/1026. Dated 30.12.2019

To,

The Addl. Commissioner of Income Tax,
Central Range-4, New Delhi.

Sir,

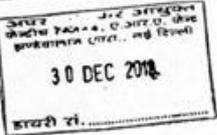
Sub:- Request for approval under the provisions of section 153D of the income Tax Act, 1961. -Reg.

Kindly refer to the above subject.

Kindly find enclosed herewith the draft assessment order framed for the following cases under the provision of section 153A/153C r.w.s.143(3) of the Income Tax Act, 1961 in the case of "Nagpal Group of cases" for your kind perusal and approval. Your approval is solicited under the provision of section 153D of the Income Tax Act, 1961.

S. No.	Name of the Assessee	PAN	Assessment Year
1.	Sh. Anuj Nagpal	ACKPN0439N	2012-13 to 2018-19
2.	Sh. Anu Nagpal	ACTPN4363Q	2012-13 to 2018-19
3.	Sh. Prateek Nagpal	AMQPN9019G	2012-13 to 2018-19
4.	M/s Amani Hospitality Pvt. Ltd.	AANCA9412E	2012-13 to 2018-19
5.	Sh. Gokul kumar	AALPK4328C	2012-13 to 2018-19
6.	Smt. Rashmi Kumar	AAIPK1714H	2012-13 to 2018-19
7.	Sh. Prem Parkash Sethi	AQIPS3728H	2012-13 to 2018-19
8.	Sh. Pankaj Sethi	ABKPS5373B	2012-13 to 2018-19
9.	Sh. Deepak Sayal	AAAPSS887M	2012-13 to 2018-19
10.	M/s Shiv Vani Buildcon pvt. Ltd.	AAPCS0835B	2012-13 to 2018-19
11.	Sh. Sachin Kumar	BUWPK8443E	2012-13 to 2018-19

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12	Sh. Abhcek Nagpal	AMTPN9992M	2012-13 to 2018-19
13	Smt. Sharda Rani Sethi	AZTPS1702R	2018-19
14	Priya Sethi	CEOPS7016E	2018-19
15	Smt. Sangeeta Sayal	AAUPS2763G	2012-13 to 2018-19
16	Sahana Kumar	AZZPK3408J	2018-19
17	Rahul Sayal	CHDPS4063H	2012-13 to 2018-19
18	M/s Karam Kitchen & Bar Pvt. Ltd.	AAFCK8921Q	2016-17 to 2018-19
19	Savita Sethi	AZTPS1701N	2012-13 to 2018-19
20	Terveeni Singh	AAMPS0979C	2012-13 to 2018-19
21	Jasmin Singh	BFKPS0937L	2012-13 to 2018-19
22	M/s Rara Premiere Foods Pvt. Ltd.	AAGCR5324R	2014-15 to 2018-19
23	Sh. Hari Kishan Rathi	AAKPR2574C	2012-13 to 2018-19
24	Rajender Kumar Agarwal	ACAPA7551J	2012-13 to 2018-19
25	Sh. Gokul kumar	AALPK4328C	2008-09 to 2011-12
26	Sh. Prem Parkash Sethi	AQIPS3728H	2008-09 to 2011-12
27	Sh. Pankaj Sethi	ABKPS5373B	2008-09 to 2011-12
28	Terveeni Singh	AAMPS0979C	2008-09 to 2011-12

It is also requested that if any change is required in the above draft order the same may kindly be communicated in writing to the undersigned so that the same may be incorporated.

Yours faithfully,


(Arun Kumar Gupta)
Asst. Commissioner of Income Tax,
Central Circle-14, New Delhi

6. It is pertinent to note that the Id AO had forwarded only draft assessment orders while seeking approval u/s 153D of the Act as is evident from the aforesaid letter. The Id Addl. CIT, being the competent authority u/s 153D of the Act, had accorded approval u/s 153D of the Act on 30.12.2019 for various assessees for various assessment years by a single consolidated approval vide approval in F. No. Addl.CIT/CR-4/Approval 153D/2019-20/1247 dated 30.12.2019. For the sake of convenience, the said approval granted by the Id Addl. CIT u/s 153D of the Act is reproduced below:-



6

Office of the

Addl. Commissioner of Income-tax

Central Range-4, New Delhi

Room No-249, 2nd Floor, ARA Centre, E-2, Jhandewalan Extension, New Delhi-55

Telephone No. 23593272

F. No. Addl.CIT/CR-4/ Approval 153D/2019-20/1247 Dated: 30.12.2019

To

The Asstt. Commissioner of Income Tax
CC-14,
New Delhi.

Sub: - Approval u/s 153D of the Income Tax Act, 1961 - Regarding-

Please refer to the subject cited above.

In this regard, draft assessment order(s) in the below mentioned case(s) submitted to this office, vide F. No. ACIT/CC-14/Nagpal group of cases/2019-20/1026 dated 30.12.2019 seeking approval u/s 153D of the I T Act, 1961:

S. No.	Name of the Assessee	PAN	Assessment Year	Draft order u/s
1.	Sh. Anuj Nagpal	ACKPN0439N	2012-13 to 2018-19	153A/153C/143(3)
2.	Sh. Anu Nagpal	ACTPN4363Q	2012-13 to 2018-19	153A/153C/143(3)
3.	Sh. Prateek Nagpal	AMQPN9019G	2012-13 to 2018-19	153A/153C/143(3)
4.	M/s Amani Hospitality Pvt. Ltd.	AANCA9412E	2012-13 to 2018-19	153A/153C/143(3)
5.	Sh. Gokul kumar	AALPK4328C	2012-13 to 2018-19	153A/153C/143(3)
6.	Smt. Rashmi Kumar	AAIPK1714H	2012-13 to 2018-19	153A/153C/143(3)
7.	Sh. Prem Parkash Sethi	AQIPS3728H	2012-13 to 2018-19	153A/153C/143(3)
8.	Sh. Pankaj Sethi	ABKPS5373B	2012-13 to 2018-19	153A/153C/143(3)
9.	Sh. Deepak Sayal	AAAPS5887M	2012-13 to 2018-19	153A/153C/143(3)
10.	M/s Shiv Vani Buildcon pvt. Ltd.	AAPCS0835B	2012-13 to 2018-19	153A/153C/143(3)
11.	Sh. Sachin Kumar	BUWPK8443E	2012-13 to 2018-19	153A/153C/143(3)
12.	Sh. Abheek Nagpal	AMTPN9992M	2012-13 to 2018-19	153A/153C/143(3)

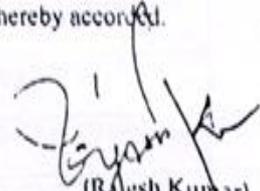
Asstt. Commissioner of Income Tax
Central Circle-14, New Delhi

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	Smt. Sharda Rani Sethi	AZTPS1702R	2018-19	153A/153C/143(3)
14	Priya Sethi	CEOPS7016E	2018-19	153A/153C/143(3)
15	Smt. Sangeeta Sayal	AAUPS2763O	2012-13 to 2018-19	153A/153C/143(3)
16	Sahana Kumar	AZZPK3408J	2018-19	153A/153C/143(3)
17	Rahul Sayal	CHDPS4063H	2012-13 to 2018-19	153A/153C/143(3)
18	M/s Karam Kitchen & Bar Pvt. Ltd.	AAFCK8921Q	2016-17 to 2018-19	153A/153C/143(3)
19	Savita Sethi	AZTPS1701N	2012-13 to 2018-19	153A/153C/143(3)
20	Terveeni Singh	AAMPS0979C	2012-13 to 2018-19	153A/153C/143(3)
21	Jasmin Singh	BFKPS0937L	2012-13 to 2018-19	153A/153C/143(3)
22	M/s Rara Premiere Foods Pvt. Ltd.	AAGCR5324R	2014-15 to 2018-19	153A/153C/143(3)
23	Sh. Hari Kishan Rathi	AAKPR2574C	2012-13 to 2018-19	153A/153C/143(3)
24	Rajender Kumar Agarwal	ACAPA7551J	2012-13 to 2018-19	153A/153C/143(3)
25	Sh. Gokul kumar	AALPK4328C	2008-09 to 2011-12	153A/153C/143(3)
26	Sh. Prem Parkash Sethi	AQIPS3728H	2008-09 to 2011-12	153A/153C/143(3)
27	Sh. Pankaj Sethi	ABKPS5373B	2008-09 to 2011-12	153A/153C/143(3)
28	Terveeni Singh	AAMPS0979C	2008-09 to 2011-12	153A/153C/143(3)

The approval as per provisions of section 153D of the Act, in respect of draft assessment order(s) submitted in the above mentioned case(s), is hereby accorded.


(Rajesh Kumar)
Addl. Commissioner of Income Tax
Central Range-4, Delhi

8. It is also pertinent to note from the aforesaid approval in the case of Shiv Vani Buildwell Pvt. Ltd in ITA No. 5040/Del/2024 which appears at SI No. 10, this Tribunal had an occasion to adjudicate the validity of the approval u/s 153D of the Act, wherein after going through the entire contentions of both of both the parties and their submissions made thereon, this Tribunal had held that approval granted by the Id Addl. CIT to be mechanical in nature and without due application of mind. The relevant operative portion of the said Tribunal order is reproduced herein:-

"2. Heard and perused the records. Assessee raises an additional ground which is reproduced below;

"1. That having regard to the facts and circumstances of the case, Ld. CIT(A) ought to have quashed the impugned assessment order passed by Ld.AO u/s 153A without obtaining approval under section 153D in accordance with law and without complying with the mandatory conditions laid down under that section."

3. As the additional ground raised is purely legal and can be decided on the basis of admitted facts on record, the same is admitted.

4. We find the aforesaid legal issue is fully covered by the Coordinate Bench, common order dated 10.01.2025 passed in name of other persons case which were centralized and for which a common approval was given u/s 153 D of the Act. The Id. DR defends the approval on similar basis.

5. Before deciding the legal issue in dispute, we may gainfully reproduce the approval u/s. 153D of the Income Tax Act (for short 'the Act'), which read as under:-



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Office of the
Addl. Commissioner of Income-tax
Central Range-4, New Delhi
Room No-249, 2nd Floor, ARA Centre, E-2, Jhandewalan Extension, New Delhi-55
Telephone No. 23593272

F. No. Addl.CIT/CR-4/ Approval 153D/2019-20/1247

Dated: 30.12.2019

To

The Asstt. Commissioner of Income Tax
CC-14,
New Delhi.

Sub: - Approval u/s 153D of the Income Tax Act, 1961 - Regarding-

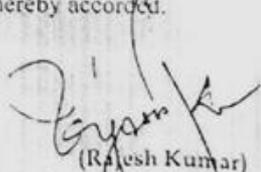
Please refer to the subject cited above.

In this regard, draft assessment order(s) in the below mentioned case(s) submitted to this office, vide F. No. ACIT/CC-14/Nagpal group of cases/2019-20/1026 dated 30.12.2019 seeking approval u/s 153D of the IT Act, 1961:

S. No.	Name of the Assessee	PAN	Assessment Year	Draft order u/s
1.	Sh. Anuj Nagpal	ACKPN0439N	2012-13 to 2018-19	153A/153C/143(3)
2.	Sh. Anu Nagpal	ACTPN4363Q	2012-13 to 2018-19	153A/153C/143(3)
3.	Sh. Prateek Nagpal	AMQPN9019G	2012-13 to 2018-19	153A/153C/143(3)
4.	M/s Amani Hospitality Pvt. Ltd.	AANCA9412E	2012-13 to 2018-19	153A/153C/143(3)
5.	Sh. Gokul kumar	AALPK4328C	2012-13 to 2018-19	153A/153C/143(3)
6.	Smt. Rashmi Kumar	AAIPK1714H	2012-13 to 2018-19	153A/153C/143(3)
7.	Sh. Prem Parkash Sethi	AQIPS3728H	2012-13 to 2018-19	153A/153C/143(3)
8.	Sh. Pankaj Sethi	ABKPS5373B	2012-13 to 2018-19	153A/153C/143(3)
9.	Sh. Deepak Sayal	AAAPS5887M	2012-13 to 2018-19	153A/153C/143(3)
10.	M/s Shiv Vani Buildcon pvt. Ltd.	AAPCS0835B	2012-13 to 2018-19	153A/153C/143(3)
11.	Sh. Sachin Kumar	BUWPK8443E	2012-13 to 2018-19	153A/153C/143(3)
12.	Sh. Abheek Nagpal	AMTPN9992M	2012-13 to 2018-19	153A/153C/143(3)

	Smt. Sharda Rani Sethi	AZTPS1702R	2018-19	153A/153C/143(3)
14	Priya Sethi	CEOPS7016E	2018-19	153A/153C/143(3)
15	Smt. Sangeeta Sayal	AAUPS2763G	2012-13 to 2018-19	153A/153C/143(3)
16	Sahana Kumar	AZZPK3408J	2018-19	153A/153C/143(3)
17	Rahul Sayal	CHDPS4063H	2012-13 to 2018-19	153A/153C/143(3)
18	M/s Karam Kitchen & Bar Pvt. Ltd.	AAFCK8921Q	2016-17 to 2018-19	153A/153C/143(3)
19	Savita Sethi	AZTPS1701N	2012-13 to 2018-19	153A/153C/143(3)
20	Terveeni Singh	AAMPS0979C	2012-13 to 2018-19	153A/153C/143(3)
21	Jasmin Singh	BFKPS0937L	2012-13 to 2018-19	153A/153C/143(3)
22	M/s Rara Premiere Foods Pvt. Ltd.	AAGCR5324R	2014-15 to 2018-19	153A/153C/143(3)
23	Sh. Hari Kishan Rathi	AAKPR2574C	2012-13 to 2018-19	153A/153C/143(3)
24	Rajender Kumar Agarwal	ACAPA7551J	2012-13 to 2018-19	153A/153C/143(3)
25	Sh. Gokul kumar	AALPK4328C	2008-09 to 2011-12	153A/153C/143(3)
26	Sh. Prem Parkash Sethi	AQIPS3728H	2008-09 to 2011-12	153A/153C/143(3)
27	Sh. Pankaj Sethi	ABKPS5373B	2008-09 to 2011-12	153A/153C/143(3)
28	Terveeni Singh	AAMPS0979C	2008-09 to 2011-12	153A/153C/143(3)

The approval as per provisions of section 153D of the Act, in respect of draft assessment order(s) submitted in the above mentioned case(s), is hereby accorded.


(Rajesh Kumar)
Addl. Commissioner of Income Tax
Central Range-4, Delhi

6. It can be observed that in *Prateek Nagpal vs. ACIT* decided vide ITA No. 466/Del/2022 (AY 2012-13), ITA No.521/Del/2022 (AY 2013-14) & ITA no. 522/Del/2022 (AY 2014-15) and *Anu Nagpal V. ACIT* ITA No.3843/DEL/2024 order dated 16.04.2025 on similar facts and circumstances of the case as well common approval u/s 153D of the

Income Tax Act dated 30.12.2019, the coordinate bench has quashed the entire proceedings initiated under section 153C r.w.s. 153A of the Act in the absence of a valid approval granted by the ACIT, Central Range-4, New Delhi.

7. The copy of approval u/s. 153D of the Act dated 30.12.2019 granted in total 28 assessee's cases wherein, the present assessee's name is mentioned at serial no. 10 and also perused the Tribunal's order dated 10.1.2025 passed in the case of Prateek Nagpal's case whose name also stands mentioned at serial no. 3 and of Anu Nagpal whose name is mentioned at Sr. 1&2 of the said approval u/s. 153D of the Act. In view of the aforesaid factual matrix, we find considerable cogency in the contention of the Ld. AR that exactly on similar facts and circumstances of the case, the Coordinate Bench vide its common order dated 10.01.2025 passed in another case viz. Prateek Nagpal (supra) similar legal issue was decided in favour of the assessee by quashing the entire proceedings initiated under section 153C r.w.s. 153A of the Act in the absence of a valid approval granted by the ACIT, Central Range-4, New Delhi.

8. Notably, the order of approval dated 30.12.2020 reproduced establishes that a single approval has been granted for various assessment years and various 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.

9. We accordingly sustain the additional ground raised in the CO and allow the same. The impugned assessment is quashed. The appeal of Revenue is dismissed. "

9. Respectfully following the same, we have no hesitation to hold that approval has been granted by the Id Addl. CIT u/s 153D in a mechanical manner without due application of mind which would vitiate the entire search assessment proceedings. Accordingly, the entire search assessment proceedings is hereby quashed. The ground No. 7 raised by the assessee is hereby allowed.

10. As stated in the earlier part of this order, the decision rendered herein for AY 2009-10 shall apply mutatis mutandis for other assessment years also qua the issue of invalid approval u/s 153D of the Act.

11. Since, the entire search assessments are quashed for impugned assessment years, the stay applications of the assessee are hereby dismissed as infructuous.

12. In the result, the appeals of the assessee are allowed and stay applications of the assessee are dismissed as infructuous.

Order pronounced in the open court on 26/11/2025.

-Sd/-

(C. N. PRASAD)
JUDICIAL MEMBER

-Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 26/11/2025
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi