

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. S. Rifaur Rahman, Accountant Member**

ITA No. 2357 & 2426/Del/2024 : Asstt. Year : 2019-20

ACIT, Central Circle, Ghaziabad-201002	Vs	Anand Prakash, R-2/83, Raj Nagar, Ghaziabad-201002
(APPELLANT)		(RESPONDENT)/Cross Applicant
PAN No. ADDPP5884B		

**Assessee by: Sh. Satyajit Goyal, CA &
Sh. Prateek Gupta, CA
Revenue by : Sh. Jitender Singh, CIT-DR**

Date of Hearing: 11.11.2025	Date of Pronouncement: 11.11.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These Revenue's and the assessee's cross appeals ITA No. 2357/Del/2024 & ITA No. 2426/Del/2024, for Assessment Year 2019-20, arise against the CIT(A)-3, Noida's DIN & order No. ITBA/APL/M/250/2023-24/1063074819(1) dated 21.03.2024, in proceedings u/s 153A r.w.s. 143(3) of the Income Tax Act, 1961 (in short "The Act"), respectively.

2. Heard both the parties at length. Case files perused.
3. It next transpires during the course of hearing that there arises the first and foremost issue of validity of the impugned assessment herein framed by the learned DCIT, Central Circle,

Ghaziabad dated 29.09.2021 itself in furtherance to the search action dated 30.07.2018. This is for the precise reason that the assessee has placed on record the learned Addl. CIT, Central Range, Meerut's common section 153D approval dated 28.09.2021 before us involving not only the assessee namely Sh. Anand Prakash but also M/s Charu Electricals Pvt. Ltd., Smt. Anjali Gupta and M/s P S Enterprises. He further quotes the tribunal's recent order dated 12.08.2025 involving the above entity M/s P S Enterprises in ITA Nos.2918 to 2920/Del/2022 quashing section 153A assessment for the very reason of a common section 153D approval as under:

"3. We have given our thoughtful consideration to the assessee's and the Revenue's respective vehement contentions regarding the first and foremost issue of validity of the impugned assessments as lacking valid approval under section 153D of the Act. The assessee has filed the learned prescribed authority's common approval dated 28.09.2021 granted in four different assessee's cases. Various landmark precedents i.e. PCIT Vs. Shiv Kumar Nayyar (2024) 467 ITR 186 (Del.), PCIT Vs. Anuj Bansal (2024) 466 ITR 254 (SC) and PCIT Vs. MDLR Hotels (P.) Ltd. (2024) 166 taxmann.com 327 (Del.) PCIT Vs. Shiv Kumar Nayyar (2024) 467 ITR 186 (Del.) have already settled the issue in assessee's favour and against the department that such an approval under section 153D has to be accorded separately for each and every assessment years even if it involves a single assessee. We thus accept the assessee's instant first and foremost legal grounds/arguments to quash the impugned assessment herein framed by the Assessing Officer on 29.09.2021 in very terms. That being the case, the assessee's appeals ITA Nos. 2918 to 2920/Del/2022 succeed and Revenue's appeals ITA Nos. 15 to 17/Del/2023 fail in very terms."

4. All these clinching intervening developments have gone un-rebutted from the Revenue side. We make it clear that the

learned CIT-DR has indeed taken pains to place on record comments dated 10.11.2025 of the ACIT, Central Circle, Ghaziabad that section 153D approval exercise is indeed a detailed procedure involving elaborate discussion at various levels. Be that as it may, we are of the considered view that given the fact that this tribunal has quashed already an identical assessment framed on the basis of the very approval, the assessee's instant legal ground deserves to be accepted in above terms by adopting judicial consistency. We Order accordingly.

5. All other remaining pleadings between the parties stand rendered academic.

6. This Revenue's appeal ITA No. 2357/Del/2024 is dismissed and the assessee's cross appeal ITA No. 2426/Del/2024 is allowed, in above terms. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 11/11/2025.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Dated: 11/11/2025

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