

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: "SMC" NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.6582/Del/2025
Assessment Year: 2010-11

Sh. Sanjay Kumar, Vill. Mamura, Sector-66, Noida, Gautam Budh Nagar	Vs.	Income Tax Officer, Ward-3(3), Noida
PAN: CAFPK3748A		
(Appellant)		(Respondent)

Assessee by	Sh. Satyajeet Goel, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	26.11.2025
Date of pronouncement	26.11.2025

ORDER

This assessee's appeal for assessment year 2010-11, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1065043583(1), dated 21.05.2024 involving proceedings under section 143(3) r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Delay of 442 days in filing of the assessee's instant appeals is condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. It emerges during the course of hearing that there arises the first and foremost issue of the validity of the impugned reopening itself, which goes to the root of the matter. This is for the precise reason that the learned counsel representing assessee has invited our attention to the prescribed authority's section 151 approval to the Assessing Officer's reopening proposal, wherein, he has only recorded "Yes, fit case....".

4. Learned counsel's case accordingly is that the impugned reopening itself is invalid since based on a mere mechanical approval of the said prescribed authority. I make it clear that the foregoing clinching fact of the competent authority's mechanical approval has indeed gone unrebutted from the department side. I thus quote CIT Vs. S. Goyanka Lime and Chemical Pvt. Ltd. (2015) 64 taxmann.com 313 (SC) to quash the assessment. Ordered accordingly.

5. All other pleadings on merits stand rendered academic.

6. This assessee's appeal is allowed.

Order pronounced in the open court on 26th November, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 1st December, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi