

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

**BEFORE SHRI S RIFAUH RAHMAN, ACCOUNTANT MEMBER  
AND  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No. 6066/DEL/2025  
Assessment Year: 2017-18**

<b>Aruna Jain, 5/1247, Vasundhara, Ghaziabad-201012</b>	<u>Vs</u>	DCIT/ACIT, Central Circle, Ghaziabad.
<b>PAN: ACVPJ 8942</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>		Shri Ved Jain, Adv.; & Ms. Uma Upadhyay, CA
<b>Department represented by</b>		Sh. Shri Sharvan Kuma, CIT (DR)
<b>Date of hearing</b>		04.12.2025
<b>Date of pronouncement</b>		09.12.2025

**ORDER**

**PER Ms. MADHUMITA ROY, JM:**

The instant appeal, preferred by the assessee, is directed against the order dated 05.08.2025 (DIN: ITBA/APL/M/250/2025-26/1079288251(1), passed by the Ld. CIT(Appeals)-3, Noida, in turn arising out of order dated 02.11.2018 passed by the DCIT, Central Circle, Ghaziabad under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for the Assessment Year 2017-18.

2. Facts of the case, in brief, are that a search & seizure operation under Section 132 of Act was conducted on 19/12/2016 at the premises of the assessee

relating to Sh. R.K. Jain Group of cases. The assessee filed her return of income under Section 139(1) on 06/11/2017 declaring total income of Rs. 88,580/-. The AO completed the assessment at total income of Rs. 24,88,580/- by adding Rs. 24,00,000/- under Section 68 of the Act. In appeal, the Ld. CIT(A) affirmed the action of the Assessing Officer. Aggrieved, the assessee is in appeal before us.

3. By and under Ground No. 2 the assessee has raised legal issue challenging the assessment order as illegal on account of invalid approval granted under Section 153D of the Act.

4. The assessee has filed synopsis which for the sake of clarity is reproduced hereunder:

*“Abovementioned appeals filed by assessee against the CIT(A) orders dated 05.08.2026 passed under section 250 of the Act, wherein CIT(A) confirmed the addition made by the Assessing Officer, on account of Unsecured Loans treating the same as undisclosed income in the assessment year as tabulated below:*

<i>AY</i>	<i>Sustained by CIT(A)</i>
<i>2017-18</i>	<i>24,00,000/-</i>

***Legal Issue Ground No. 2 for AY 2017-18 Approval granted u/s 153D of the Act should necessarily reflect due application of mind by the approving authority***

*1. At the outset, it is respectfully submitted that it is a settled position of law that no order of assessment or reassessment in respect of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153D can be passed by an Assessing Officer*

*below the rank of Joint Commissioner except with the mandatory prior approval as contemplated under section 153D of the Act.*

*2. For ready reference, the relevant extract of section 153D of the Act is reproduced hereunder:*

*"No order of assessment or reassessment shall be passed by an Assessing Officer below the rank of Joint Commissioner in respect of each assessment year referred to in clause (b) of 2(sub-section (1) of section 153A] or the assessment year referred to in clause (b) of sub-section (1) of section 1538, except with the prior approval of the Joint Commissioner.]*

*Provided that nothing contained in this section shall apply where the assessment or reassessment order, as the case may be, is required to be passed by the Assessing Officer with the prior approval of the 4(Principal Commissioner or] Commissioner under sub-section (12) of section 144BA*

*3. A conjoint reading of the above statutory provision and the judicial interpretation thereof clearly leads to the inevitable legal conclusion that the approval envisaged under section 153D is not an empty formality, but a substantive statutory safeguard, which is required to be granted only after due application of mind to the material on record and the proposed assessment order*

*4. Thus, for valid assumption of jurisdiction and completion of assessment in search cases, two mandatory conditions are required to be cumulatively satisfied. first, that prior approval under section 153D is obtained, and second, that such approval reflects conscious and independent application of mind by the approving authority. Failure to satisfy either of these conditions vitiates the assessment proceedings in law*

*5. In light of the above, now coming to facts of the present case, in the present case, approval for 30 cases has been granted by Additional Commissioner of Income Tax, Central Range, Meerut in a single day and that too granted in a mechanical manner without considering the seized material, appraisal report etc*

*6. Cases approved by the approving authority in a single day are tabulated below:*

<i>Assessee</i>	<i>Assessment Years</i>	<i>Date of Approval u/s 153D of the Act.</i>
<i>Sh. Rakesh Kumar Jain</i>	<i>2011-12</i>	<i>30.10.2018</i>
	<i>2012-13</i>	<i>30.10.2018</i>
	<i>2013-14</i>	<i>30.10.2018</i>
	<i>2014-15</i>	<i>30.10.2018</i>
	<i>2015-16</i>	<i>30.10.2018</i>
	<i>2016-17</i>	<i>30.10.2018</i>
	<i>2017-18</i>	<i>30.10.2018</i>
<i>Smt. Aruna Jain</i>	<i>2011-12</i>	<i>30.10.2018</i>
	<i>2012-13</i>	<i>30.10.2018</i>
	<i>2013-14</i>	<i>30.10.2018</i>
	<i>2014-15</i>	<i>30.10.2018</i>
	<i>2015-16</i>	<i>30.10.2018</i>
	<i>2016-17</i>	<i>30.10.2018</i>
	<i>2017-18</i>	<i>30.10.2018</i>
<i>Sh. Saurabh Kumar Jain</i>	<i>2011-12</i>	<i>31.10.2018</i>
	<i>2012-13</i>	<i>31.10.2018</i>
	<i>2013-14</i>	<i>31.10.2018</i>
	<i>2014-15</i>	<i>31.10.2018</i>
	<i>2015-16</i>	<i>31.10.2018</i>
	<i>2016-17</i>	<i>31.10.2018</i>
	<i>2017-18</i>	<i>31.10.2018</i>
<i>Sh. Gaurav Kumar Jain</i>	<i>2011-12</i>	<i>31.10.2018</i>
	<i>2012-13</i>	<i>31.10.2018</i>
	<i>2013-14</i>	<i>31.10.2018</i>
	<i>2014-15</i>	<i>31.10.2018</i>
	<i>2015-16</i>	<i>31.10.2018</i>
	<i>2016-17</i>	<i>31.10.2018</i>
	<i>2017-18</i>	<i>31.10.2018</i>
<i>M/s Matra Bhumi Seva Sansthan</i>	<i>2011-12</i>	<i>31.10.2018</i>
	<i>2013-14</i>	<i>31.10.2018</i>
<i>Total No. of Approvals</i>		<i>Thirty (30) cases</i>

7. Extract of the approval is reproduced for ready reference of your honours:

"2. In the context of captioned matter, the approval of draft assessment orders in the following cases are hereby accepted as per the details given below:-

S. No.	Name of the Assessee	PAN	A.Y.	Section	No. Vol.
1.	Sh. Rakesh Kumar Jain	ABWPJ8779Q	2011-12 to 2017-18	153A	7
2.	Smt. Aruna Jain	ACVPJ 8942	2011-12 to 2017-18		7
3.	Sh. Saurabh Kumar Jain	AGNPJ 0854G	2011-12 to 2017-18		7
4.	Sh. Gaurav Kumar Jain	AGOPJ 9678F	2011-12 to 2017-18		7
	M/s Matra Bhumi Seva Sansthan	AACTM1249H	2011-12 & 2013-14		2
3. It must also be ensured that if any document/information in these cases, pertain to any third party assessed with different AO, the same should be forwarded to the concerned AOI immediately for taking necessary action within the limited period."					

8. In light of the foregoing submissions, your Honours kind attention is respectfully invited to the following peculiar and undisputed factual aspects of the present case

a A common requisition in respect of 30 cases was forwarded by the DCIT, Central Circle, Ghaziabad on 30.10.2018 for the purpose of obtaining approval

b. Upon receipt of the said requisition, the Approving Authority, namely the Additional Commissioner of Income Tax, Meerut, granted approval in respect of all the 30 cases, including the seven cases pertaining to the assessee, on the very next day. i.e 31.10.2018, vide a common approval letter dated 31.10.2018

9. The manner in which the Ld. Additional Commissioner of Income Tax has granted approval under section 153D of the Act clearly demonstrates that the same was accorded mechanically and without due application of mind, as is evident from the following facts and circumstances

(a) Grant of approval to multiple cases in an unreasonably short time  
The approval under section 153D was granted for at least 30 cases in a single day It is respectfully submitted that, considering the nature

*and complexity of search assessments, it is humanly improbable for the approving authority to meaningfully examine the records, seized material, and proposed draft assessment orders of such a large number of cases and thereafter grant judicious and reasoned approval within one day.*

*(b) Approval granted without examination of assessment records and material*

*It is a settled position of law that approval under section 153D must be granted only after due and conscious examination of the assessment records, including the notices issued by the Assessing Officer, replies furnished by the assessee, seized material relied upon, statements recorded, and the appraisal report, wherever applicable*

*A perusal of the approval letter reproduced hereinabove clearly reveals that there is not even a whisper or indication that the Ld. Additional Commissioner examined the notices issued, replies filed, statements relied upon, seized material, appraisal report, or the assessment records before granting approval. The approval is bereft of any reference to the material on record, thereby unmistakably reflecting a mechanical exercise of power contrary to the mandate of section 153D.*

*10. In this regard, reliance is being placed on the following judicial pronouncements made by co-ordinate bench of Hon'ble Income Tax Appellate Tribunal:*

*➤ AIRWILL M/S AIRWILL INFRA LTD. VERSUS DY. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, NOIDA, NO. ITA NO:- 349/DEL/2019, DATED:-DECEMBER 18, 2024-2024 (12) TMI 1107*

*PARNIKA COMMERCIAL AND ESTATE PVT. LTD. VERSUS DCIT, CENTRAL CIRCLE, GHAZIABAD. AND (VICE-VERSA) AND BALKISHAN JAIN VERSUS DCIT, CENTRAL CIRCLE, GHAZIABA DATED:- MARCH 26, 2025-2025 (5) TMI 597*

*SHRI DHEERAJ CHAUDHARY VERSUS ASSISTANT COMMISSIONER OF INCOME TAX, CC-8, DELHI, DATED:- SEPTEMBER 12, 2025-2025 (9) TMI 1372-ITAT DELHI (LB)*

➤ *GULZAR AHMED VERSUS DCIT, CENTRAL CIRCLE, DEHRADUN, 2025 (2) TMI 915 - ITAT DELHI DATED: 19-2-2025*

*M/S KHODAY ESHWARSA AND SONS (PRESENTLY KHODAY ESHWARSA AND SONS PVT. LTD.), VERSUS THE DY. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, BENGALURU 2024 (9) TMI 1660-ITAT BANGALORE Dated: 20-9-2024*

*6.9 Now the controversy arises whether the Id. Additional Commissioner applied his mind while granting the approval under section 153D of the Act. At the threshold, it can be inferred from the finding of the Id. CIT-A, discussed above, that there was no application of mind. On the contrary, according to the Id. CIT-A, the application of mind was not necessary while granting the approval under the provisions of section 153D of the Act*

*6.10 Our view is further fortified about the non application of mind by the Id. additional Commissioner of income tax while granting the approval under Section 153D of the Act by the fact that the AO in the letter dated 30-03-2024 while taking the approval have enclosed the draft assessment orders and the checklist. On perusal of the letter of the AO dated 30 March 2022, it is mentioned that "Addition made in 143(3) orders dated 29.12.2017" whereas the assessment has been made by the AO vide order dated 31-03-2022 and that too under section 153A r.w.s. 143(3) r.w.s. 1530 of the Act.*

*6.11 Likewise, the letter written by the AO for the approval under section 1530 of the Act dated 30 March 2022 does not refer to any seized materials, statements, written submissions of the assessee except the checklist and draft assessment order whereas the Id. CIT-A in his order had made reference that all these documents have been duly verified by the Additional Commissioner of income tax while granting the approval under section 1530 of the Act. The relevant observation of the Id. CIT-A to this effect reads as under*

*5.1.4 It is apparent from the above that due procedure laid down under Section 1530 of the Act has been followed by the AO as well as the Addl. CIT and therefore as discussed in the preceding paragraphs the conditions for giving approval under section 1530 have been met. Even otherwise it is evident from the above letter of the AO that a draft order for AY 2020-21 was submitted along with a detailed*

*checklist which indicates that statements, seized materials and submissions filed by the appellant have been considered while preparing the draft order and same are sent for approval made by the appellant along with a checklist. The Addl C11 granted his approval u/s 153D of the Act, after examining the draft order, written submission of the appellant, seized material, sworn statement along with the detailed checklist submitted by the AO. Thus, there is enough indication of application of mind by the very fact that the Addl. CIT has given approval after going through the draft order, written submission of the appellant, seized material, sworn statement and the detailed checklist. The fact that the approval granted u/s 1530 by the Addl.CIT does not mention the seized material and statements recorded does not imply that there has been no application of mind by the Addl CIT. Hence the contention of the appellant, that the Addl. CIT has passed the order in a mechanical manner without application of mind is without basis and deserves to be rejected.*

*6.12 The above observation of the id. CIT-A does not consonance with the letter written by the AO dated 30 March 2022 for taking the approval from the Id. Additional Commissioner of Income Tax under the provisions of section 153D of the Act. Assuch, the above finding of the Id. CIT-A does not match with the letter written by the AO for seeking the approval under section153D of the Act. All these details in fact strongly indicate that there was no application of mind by the Id. Additional Commissioner of income tax while granting the approval under section 153D of the Act in the given facts and circumstances.*

*Hon'ble ALLAHABAD HIGH COURT THE PR. COMMISSIONER OF INCOME TAX AND ANOTHER VERSUS SIDDARTH GUPTA Dated: 12-12-2022 wherein Approving Authority granted approval u/s 153D of the Act in respect of 123 cases on a single day and Hon'ble High Court observed that whether It is humanly impossible to go through the records of 123 cases in one day to apply independent mind to appraise the material before the Approving Authority. The conclusion drawn by the Tribunal that it was a mechanical exercise of power, therefore, cannot be said to be perverse or contrary to the material on record. The relevant para of the judgment is reproduced below for ready reference*

*In the instant case, the draft assessment orders in 123 cases, ie for 123 assessment years placed before the Approving Authority on 30.12.2017 and 31.12.2017 were approved on 31.12.2017, which not only included the cases of respondent assessee but the cases of other groups as well. It is humanly impossible to go through the records of 123 cases in one day to apply independent mind to appraise the material before the Approving Authority. The conclusion drawn by the Tribunal that it was a mechanical exercise of power, therefore, cannot be said to be perverse or contrary to the material on record*

**➤HON'BLE SUPREME COURT VIDE ITS ORDER DATED 09.08.2024 dismissed the SPECIAL LEAVE PETITION IN THE ABOVE REFERRED CASE.**

**MYSORE BHASKARA PANKAJA VERSUS ACIT, NEW DELHI 2024 (7) TMI 1134 ITAT DELHI Dated:-10-7-2024**

*8. We have heard both the parties and perused the material available on record. As could be seen from the assessment order and the material produced before us, the Assessing Officer sent the letter of approval to Additional CIT on 28/12/2019 and the Additional CIT granted the approval u/s 1530 of the Act for 178 cases of 29 Assesseees in a single approval letter. The Approval Letter dated 29/12/2019 is produced as under:*

.....

*10. Based on the request of the A.O dated 28.12.2019, the Additional CIT granted approval on the very next day ie on 29/12/2019. It is axiomatic from the plain reading of approval memo that various assessment orders and the issues incorporated in the assessment orders, were never subjected to any discussion with the authority granting approval prior to 29.12.2019. As per the CBDT Circular No. 3 of 2008 dated 12.03.2008. the legislature in its highest wisdom made it obligatory that the assessments of search cases should be made with the prior approval of superior authority, so that the superior authority apply their mind on the materials and other attending circumstances on the basis of which the Assessing officer is making the assessment and after due application of mind and on the basis of seized materials, the superior authority is required to accord approval of the respective Assessment order Solemn object of entrusting the duty of*

*Approval of assessment in search case is that the Additional CIT, with his experience and maturity of understanding should at least minimally scrutinize the seized documents and any other material forming the foundation of Assessment. It is elementary that whenever any statutory obligation is cast upon any statutory authority, such authority is required to discharge its obligation not mechanically, not even formally but after due application of mind. Thus, the obligation of granting Approval acts as an inbuilt protection to the taxpayer against arbitrary or unjust exercise of discretion by the AO. The approval granted under section 153D of the Act should necessarily reflect due application of mind and if the same is subjected to judicial scrutiny, it should stand for itself and should be self-defending. if the same is subjected to judicial scrutiny, it should stand for itself and should be self-defending. There are long line of judicial precedents which provides guidance in applying the law in this regard*

➤ *PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2 VERSUS ANUJ BANSAL 2023 (7) TMI 1214-DELHI HIGH COURT Dated: -13-7-2023*

*13. In another words, it was emphasized that the approval was granted without examining the assessment record or the search material. The relevant observations made in this behalf by the Tribunal in the impugned order are extracted hereafter.*

*17.1 However, in the present case, we have no hesitation in stating that there is complete non-application of mind by the Leamed Addl. CIT before granting the approval. Had there been application of mind, he would not have approved the draft assessment order, where there tuned income of Rs. 87,20,580/-. Similarly, when the total assessed income as per the AO comes to Rs. 16,69,42,560/-, the Addl. CIT could not have approved the assessed income at Rs. 1,65,07,560/- had he applied his mind. The addition of Rs. 15,04,35,000/- made by the AO in the instant case is completely out of the scene in the final assessed income shows volumes.*

*17.2 Even the factual situation is much worse than the facts decided by the Tribunal in the case of Sanjay Duggal (supra). In that case, at least the assessment folders were sent whereas in the instant case, as appears from the letter of the Assessing Officer seeking approval, he has sent only the draft assessment order without any assessment records what to say about the search material. As mentioned earlier, there are infirmities in the figures*

*of original return of income as well as total assessed income and the Addl. CIT while giving his approval has not applied his mind to the figures mentioned by the AO. Therefore, approval given in the instant case by the Addl. CIT, in our opinion, is not valid in the eyes of law. We, therefore, hold that approval given u/s 153D has been granted in a mechanical manner and without application of mind and thus it is invalid and bad in law and consequently vitiated the assessment order for want of valid approval u/s 153D of the Act*

*In view of the above discussion, we hold that the order passed u/s 153A r.w.s. 43(3) has to be quashed, thus ordered accordingly. The ground raised by the Assessee is accordingly allowed".*

*HON'BLE SUPREME COURT VIDE ITS ORDER DATED 11.07.2024 dismissed the SPECIAL LEAVE PETITION IN THE ABOVE-MENTIONED CASE.*

*11. Further, reliance can also be placed on the following judicial precedents*

*INDER CHAND BAJAJ AE -17 VERSUS DCIT CENTRAL CIRCLE-32 DELHI 2025 (1) TMI 970-ITAT DELHI Dated: 17-1-2025*

*KAPIL GARG, C/O, KAPILGOEL VERSUS ACIT CENTRAL CIRCLE, GHAZIABAD, UTTAR PRADESH 2025 (2) TMI 537-ITAT DELHI Dated: - 7-2-2025*

*DEEPAK GULATI VERSUS ACIT CENTRAL CIRCLE-25 NEW DELHI 2025 (2) TMI 401-ITAT DELHI Dated: -7-2-2025*

*M/S. SKYLARK HATCHERIES PVT. LTD VS DCIT, CENTRAL CIRCLE, KARNAL ITA NO. 2545/DEL/2023 ITAT DELHI DATED 27.02.2025*

*➤ M/S CONFIDENT DISTRIBUTORS PVT LTD VS DCIT, CC-1, FARIDABAD ITA NO.3297/DEL/2024 ITAT DELHI DATED 07.03.2025*

*PAWAN KUMAR MIDHA VERSUS DCIT/ACIT (CENTRAL), NOIDA (GAUTAM BUDH NAGAR) ITA No. 2812/Del/2022, ITA No. 2813/Del/2022 And ITA No. 2814/Del/2022 ITAT Delhi Dated: - 21-3-2025*

*12. In view of the foregoing facts and the settled legal position, it is respectfully submitted that the approval purportedly granted under section 153D of the Act is purely mechanical, having been accorded without due and independent application of mind. Since prior approval under section 153D is a mandatory jurisdictional requirement and not a mere procedural formality. failure to comply with the same vitiates the very assumption of jurisdiction by the Assessing Officer Consequently, the impugned assessment framed pursuant to such invalid approval is liable to be quashed as being void-ab-initio and unsustainable in law.”*

5. At the threshold it is the case of the assessee that the approval granted by the approving authority in a single day in respect of 5 different assessees for different assessment years totaling to 30 cases by a single order-sheet is mechanical and without application of mind. It was argued by the Learned Counsel Shri Ved Jain that it is a settled proposition of law that no order of assessment or reassessment in respect of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153D can be passed by an Assessing Officer below the rank of Joint Commissioner except with the mandatory prior approval as contemplated under section 153D of the Act. It is an inevitable legal position that the approval envisaged under section 153D is not an empty formality, but a substantive statutory safeguard, which is required to be granted only after due application of mind to the material on record and the proposed assessment order by the competent authority. In fact for valid assumption of jurisdiction and completion of assessment in search cases, twin conditions are

required to be satisfied– (i) prior approval under section 153D is obtained; and (ii) that such approval reflects conscious and independent application of mind by the approving authority and failure to satisfy either of these conditions vitiates the assessment proceedings in law. He submitted that in the instant case the approval granted under Section 153D of the Act clearly reveals that the Approving Authority has not examined the seized materials and assessment records before approving the draft assessment orders in terms of Section 153D of the Act. This fact is not reflecting from the order of approval. Thus, due to lack of proper approval u/s 153D of the Act, the assessment order is also invalid, hence requires to be quashed. In support of this contention Ld. counsel has relied upon very many judgments including the order passed by the Coordinate Bench in the case of Rishi Raj Jain v. ACIT rendered in ITA No. 937/Del/2024 dated 16.07.2025.

6. Learned DR, on the other hand, relied on the orders passed by the authorities below.

7. We have heard rival submissions made on behalf of the parties and perused the entire materials available on record. Having regard to the settled principle of law that approval granted under Section 153D cannot be said to be a valid one unless it has been approved considering the seized material and appraisal report etc. and separately in each year of each assessee, consolidated approval under Section 153D of the Act in respect of multiple assessees granted by the approving

authority in the case in hand is found to be mechanical and without application of mind.

7.1 Further, under similar set of facts in the case of Rishi Raj Jain (supra) the Coordinate Bench has quashed the assessment order holding such approval granted under Section 153D as invalid, inter alia, by observing as under:

*“12. A careful reading of the approval granted u/s 153D of the Act clearly indicates that the Approving Authority has accorded approval without examining the assessment record and the seized materials, if any. The approval also reveals that only draft assessment order was sent for approval without any assessment record or seized material. It is further clear that on the very same day the letter of the Assessing Officer with draft assessment order was received, consolidated approval u/s 153D of the Act in respect of multiple assessees was granted by the Approving Authority. The aforesaid facts clearly reveal that the Approving Authority, while granting approval u/s 153D of the Act has acted as a mere rubber stamp. The approval granted is completely mechanical and without application of mind. Thus, in our view, the approval granted u/s 153D of the Act is not in accordance with the provisions contained u/s 153D of the Act. Thus, the approval granted u/s 153D of the Act is invalid. Consequently, the assessment order passed in pursuance to such approval is also invalid, hence, deserves to be quashed. We hold accordingly.*

*13. Since we have quashed the assessment order while deciding the legal ground raised by the assessee, the other grounds raised on merits have become purely academic, hence do not require adjudication.”*

7.2 Thus, in our considered opinion, the approval granted in the instant case is found to be invalid in the absence of conscious application of mind by the approving authority on the relevant records fails to fulfill the statutory criterion particularly keeping in view of the fact of approval granted on 30 matters at a time for different assessees and for different years which is contrary to the ratio laid

down by the Hon'ble Apex Court in the matter of PCIT v. Sherajyuddin and PCIT v. Anuj Bansal and many more (supra) and thus, the entire proceeding is found to be vitiated and therefore, quashed. Ordered accordingly.

8. In the result, assessee's appeal is allowed.

Order pronounced in open court on 09.12.2025.

**Sd/-**  
**(S RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**Dated: 09.12.2025.**

\*MP\*

Copy forwarded to:

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

**Sd/-**  
**(Ms. MADHUMITA ROY)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI