

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. Manish Agarwal, Accountant Member**

**ITA No. 2368/Del/2025 : Asstt. Year : 2009-10**

Rummy Chhabra, 101, Jyoti Bhawan, Commercial Complex, Dr. Mukherjee Nagar, Delhi-110009	Vs	DCIT, Central Circle-05, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAKPR7719P</b>		

**ITA No. 2369/Del/2025 : Asstt. Year : 2009-10**

Bindia Chhabra, 101, Jyoti Bhawan, Commercial Complex, Dr. Mukherjee Nagar, Delhi-110009	Vs	DCIT, Central Circle-05, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. ADOPVC9460F</b>		

**Assessee by : Sh. Sumit Lalchandani, Adv. &  
Sh. Utkarsa Gupta, Adv.  
Revenue by : Ms. Amisha S. Gupta, CIT-DR**

<b>Date of Hearing: 02.12.2025</b>	<b>Date of Pronouncement: 02.12.2025</b>
------------------------------------	--

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

These twin assessee's as many appeals ITA Nos. 2368 & 2369/Del/2025, for Assessment Year 2009-10, arise against the CIT(A)-24, New Delhi's DIN & order No. ITBA/APL/M/250/2024-25/1073412762(1) dated 18.02.2025, in proceedings u/s 153A r.w.s. 254 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.
3. We next note that there arises the first and foremost issue of validity of the impugned assessments framed u/s 153A r.w.s. 254 of the Act; dated 29.04.2024, in consequence to the search action herein dated 14.07.2011 on the ground that the learned prescribed authority had not accorded a valid approval thereto u/s 153D of the Act.
4. A combined perusal of the case records further indicates that the learned Assessing Officer had sought the prescribed authority's combined section 153D approval involving total seven assessees which stood accepted on the very day dated 28.03.2014. We thus quote PCIT Vs. Shiv Kumar Nayyar (2024) 163 taxmann.com 9 (Del.), PCIT Vs. MDLR Hotels (P) Ltd. (2024) 166 taxmann.com 327 (Del.) and ACIT vs. Serajuddin and Co. (2024) 163 taxmann.com 118 (SC), to conclude that such a combined section 153D approval indeed vitiates the entire assessment itself to quash the impugned assessments framed in assessees' cases. The Revenue's vehement arguments in support thereof stand declined in very terms.
5. All other pleadings on merits herein stand rendered academic.

6. These twin assessee's appeals ITA Nos. 2368 & 2369/Del/2025 are allowed. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 02/12/2025.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**

**Dated: 02/12/2025**

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**