

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.4003/Del/2025
Assessment Year: 2014-15

Sh. Murari Lal through legal heir Savitri Devi, 581/1, Near Syndicate Bank, Village Tilpat, Faridabad	Vs.	Income Tax Officer, Ward-1(5), Faridabad, Haryana
PAN: AHTPL3912E		
(Appellant)		(Respondent)

Assessee by	Sh. M.K. Gupta, CA
Department by	Sh. Manish Gupta, Sr. DR

Date of hearing	24.12.2025
Date of pronouncement	24.12.2025

ORDER
PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2014-15, 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/250/2024-25/1071249423(1), dated 16.12.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Delay of 111 days in filing of the assessee's instant appeal 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 recorded "yes I am satisfied....." than having applied its independent mind thereupon.

4. We thus are of the considered view that the impugned reopening itself is invalid since based on a mere mechanical approval of the said prescribed authority in light of CIT Vs. S. Goyanka Lime and Chemical Pvt. Ltd. (2015) 64 taxmann.com 313 (SC) to quash the same in very terms. Ordered accordingly.

All other pleadings on merits stand rendered academic.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 24th December, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 30th December, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi