

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

**Before Sh. S. Rifaur Rahman, Accountant Member
&
Sh. Sudhir Kumar, Judicial Member**

ITA No. 5408/Del/2025 : Asstt. Year : 2017-18

ITA No. 5409/Del/2025 : Asstt. Year : 2018-19

ITA No. 5410/Del/2025 : Asstt. Year : 2019-20

Jatin Arora, D-14, 2 nd floor, Kalkaji Nehru Place, New Delhi 11 0 19 (PAN: AHFPA8050L)	Vs	ACIT, Central Circle-8, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ABIPG0820D		

**Assessee by : Sh. Pranshu Singhal, CA
Revenue by : Ms. Monika Singh, CIT(DR)**

Date of Hearing: 05.01.2026	Date of Pronouncement: 9.01.2026
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ORDER

Per Sudhir Kumar, Judicial Member:

The instant batch of 03 appeals pertains to the single assessee herein namely, Jatin Arora, against the separate orders of the Ld. CIT(A)-24, New Delhi pertaining to assessment years 2017-18, 2018-19 & 2019-20.

2. At the time of hearing, it is noted that there is 01 day delay in each appeal in filing the appeals by the assessee. After perusing the records and hearing both the sides, we are of the considered view that reasonable cause has been attributed to the assessee in filing these 03 belated appeals, hence, the delay in dispute in all these appeals is condoned.

3. In the appeal no. 5408/Del/2025 the brief facts of the case are that the assessee filed his return of income for the A.Y. 2017-18 on 05-08-2017 declaring total income of Rs.8,35,640/-. Further search and seizure operation was conducted on 08-12-2018 in the M/s H.S. Impex Group of cases u/s 132 of the Act on the premise of M/s Dengen Products India LLP and others. During the search action various diaries were found and seized. Pursuant to search action AO of the searched person had recorded his satisfaction u/s 153C of the Act and sent the same to the then jurisdictional assessing officer. The then assessing officer after recording the satisfaction, issued the notice u/s 153C of the Act. In the response of the notice the assessee filed his return of income declaring total income of Rs.8,35,640/-. After considering the submission the AO made the different addition for the different Assessment years. Aggrieved the order of the AO the assessee filed the appeal before the Ld. CIT(A) who dismissed all the three appeal of the assessee, against which the assessee filed these appeals.

4. We have heard both the parties at length and perused their respective submissions along with all the case files.

5. The learned AR of the assessee submitted that the approval taken by the Assessing Officer for passing the assessment order is not proper. He further submitted that the assessing Officer sent the draft assessment order for approval for all seven years through a single letter. The approval was granted by the Addl. Commissioner of Income Tax for all seven years through a common approval letter.

The approval was granted without application of mind. He further submitted that separate approval has to be granted for the separate assessment year. Reliance has placed on the following judgments:

(i) In the case of ACIT, Circle1(2) vs. M/s Serajudeen and Co the Hon'ble Supreme Court dismissed the appeal filed by the Department of Revenue against the order dated 15-03-2023 in ITA No. 43/2022 wherein the Hon'ble Orissa High Court in ITA No. 39 to 45/2022 held that:

22. As rightly pointed out by learned counsel for the assessee there is not even a token mention of the draft orders having been perused by the Additional CIT. The letter simply grants an approval. In other words even the bare minimum requirement of the approving authority having to indicate what the thought process involved was is missing in the aforementioned approval order. While elaborate reasons need not be given, there has to be some indication that the approving authority has examined the draft orders and finds that it meets the requirement of the law. As explained in the above cases the mere repeating of the words of the statute, or mere rubber stamping of the letter seeking sanction by using similar words like see or approved will not satisfied the requirement of law.

(ii) In the case of Pr. Commissioner of Income Tax -15 v. Shiv Kumar Nayyar the Hon'ble Delhi High Court held that : "17" Notable, the order of approval dated 30-12-2020 which was produced before us by the learned counsel for the assessee clearly signifies that a single approval has been granted for AYs 2011-12 to 2017-18 in the case of

the assessee. The said order also fail to make any mention of the fact that the draft assessment orders were perused at all, much less perusal of the same with an independent application of mind. Also, we cannot lose sight of the fact that in the instant case, the concerned authority has granted approval for 43 cases in a single day which is evident from the findings of the ITAT, succinctly encapsulated in the order extracted above.

18. Therefore, under the facts of the present case, considering the foregoing discussion and the enunciation of law settled through.

(iii) JPMC Hospital and Path Lab v. Asst. Commissioner of Income Tax, Central Circle Moradabad dated 28-05-2025 in ITA no. 2906/Del/2023

(iv) Style Solutions Pvt. Ltd. vs. DCIT Central Circle New Delhi dated 21-03-2025 ITA No. 1020/Del/2020

(v) The Wine Connection v. The Assistant Commissioner of Income Tax Central Circle -14 New Delhi dated 28-10-2025 ITA 3536/Del/2025

6. The Ld. DR of the Revenue relied upon the orders of the authorities below and objected to the submissions of the Id. AR. She submitted that the approval u/s 153D of the Act is administrative approval. The procedure to approval process has no relevance to the assessee and the proceedings. She also submitted that approval was granted after perusal the draft order.

7. We further note that there arises the first and foremost issue of validity of all the impugned assessments framed u/s 153C of the Act, in consequence to the search

action herein dated 08.12.2018, on the ground that the learned prescribed authority had not accorded a valid approval thereto u/s 153D of the Act. We may reproduce the approval u/s 153D of the Income Tax Act, which read as under:



Office of the
Addl. Commissioner of Income Tax
Central Range-02 Room No 341
E-2 ARA Centre 3rd floor Jhandewalan Extn. New Delhi- 110055
Email - delhi.addlciit.cen2@incometax.gov.in Tel. No. 011-23593414/Fax 011-23593413
F. No. Addl. CIT(CR)-02/2022-23/ 9338 Dated: 29.03.2023

To
The Dy. Commissioner of Income Tax,
Central Circle-8,
New Delhi

Sub: Approval u/s 153D of the Income Tax Act, 1961 in the case Sh. Jatin Arora
(PAN: AHFPA8050L)- Reg.

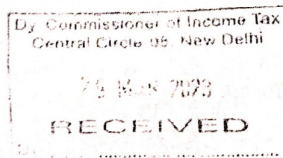
This is in reference to your letter F.No DCIT/CC-8/2022-23/1038 dated 25.03.2023 whereby you have submitted draft order to be passed seeking approval u/s 153D of the I.T. Act 1961 alongwith assessment record in the following cases: -

S. No.	Name of the Assessee	A.Y.	u/s	Figures in Rupees	
				Returned Income	Assessed Income
1.	Sh. Jatin Arora	2013-14	153C/143(3)	3,88,060	3,88,060
2.		2014-15	153C/143(3)	4,60,450	4,60,450
3.		2015-16	153C/143(3)	5,90,460	5,90,460
4.		2016-17	153C/143(3)	8,24,610	8,24,610
5.		2017-18	153C/143(3)	8,35,640	9,35,640
6.		2018-19	153C/143(3)	10,32,910	18,26,610
7.		2019-20	153C/143(3)	10,56,860	19,06,050

After perusal of the draft assessment order as submitted and case record of the assessee, approval u/s 153D of the I.T. Act 1961 is accorded with the direction to ensure that the order should be passed well before the limitation. It is also directed that no order shall be passed without 'DIN' in view of the CBDT's Circular No. 19/2019 dated 14.08.2019.

A copy of the final assessment order should be submitted to this office for record. The assessment records are returned herewith.

Encl. As above



Pratibha
(Pratibha Meena)
Addl. Commissioner of Income Tax
Central Range-2 New Delhi

5. We observe that learned Assessing Officer had sought the prescribed authority's approval on 25.03.2023 which stood granted on 29.03.2023. The sole issue is that the learned Assessing Officer herein had infact sought a common approval for the assessment years from 2013-14 to 2019-20 which stood granted, and therefore, we 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. We draw strong support therefrom to quash all the impugned assessments framed herein in assessee's case in assessment years 2017-18, 2018-19 & 2019-20 in very terms.

6. As a result, the assessee's quantum appeals ITA Nos. 5408, 5409 & 5410/Del/2025 involving the corresponding impugned assessment succeed.

6.1 All other pleadings on merits herein stand rendered academic.

7. To sum up, these assessee's 03 appeals ITA Nos. 5408, 5409 & 5410/Del/2025 are allowed. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 9/01/2026.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Sd/-

(Sudhir Kumar)
Judicial Member

Dated: 9/01/2026

SR BHATNAGGAR

Copy forwarded to:

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

ASSISTANT REGISTRAR