

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA No.889/Del/2025 along with C.O. No.259/Del/2025
Assessment Year: 2010-11

With

ITA No.998/Del/2025 along with C.O. No.260/Del/2025
Assessment Year: 2016-17

With

ITA No.1012/Del/2025 along with C.O. No.261/Del/2025
Assessment Year: 2017-18

With

ITA No.1014/Del/2025 along with C.O. No.262/Del/2025
Assessment Year: 2018-19

With

ITA No.1015/Del/2025 along with C.O. No.263/Del/2025
Assessment Year: 2019-20

ACIT, Central Circle-25, New Delhi	Vs.	Sh. Honey Arora, A-101, 4 th Floor, Sharda Puri, Ramesh Nagar, Delhi
PAN: ARNPA8541J		
(Appellant)		(Respondent/Cross-objector)
Assessee by	Sh. Amit Kumar Gupta, Adv.	
Department by	Sh. Amish S. Gupt, CIT(DR)	
	Date of hearing	05.01.2026
	Date of pronouncement	09.01.2026

ORDER

PER BENCH:

The instant batch of ten cases pertains to the single assessee herein, namely, Sh. Honey Arora. All other relevant details thereof are tabulated as under:

Sl. No.	Appeal No.	Appellant	Respondent	Order Appealed against
1-2	ITA No. 889/Del/2025 WITH C.O. No. 259/Del/2025 for AY: 2010-11	ACIT, Central Circle-25, New Delhi	Honey Arora, Delhi	CIT(A), Delhi-31's order dated 13.11.2024 having DIN & Order No. ITBA/APL/S/250/2024-25/1070340573(1) involving proceedings under Section 153A of the Act.
3-4	ITA No.998 /Del/2025 WITH C.O. No. 260/Del/2025 for AY: 2016-17	ACIT, Central Circle-25, New Delhi	Honey Arora, Delhi	CIT(A), Delhi-31's order dated 13.11.2024 having DIN & Order No. ITBA/APL/S/250/2024-25/1070340951(1) involving proceedings under Section 153A of the Act.
5-6	ITA No.1012 /Del/2025 WITH C.O. No. 261/Del/2025 for AY: 2017-18	ACIT, Central Circle-25, New Delhi	Honey Arora, Delhi	CIT(A), Delhi-31's order dated 13.11.2024 having DIN & Order No. ITBA/APL/S/250/2024-25/1070340726(1) involving proceedings under Section 153A of the Act.
7-8	ITA No.1014 /Del/2025 WITH C.O. No. 262/Del/2025 for AY: 2018-19	ACIT, Central Circle-25, New Delhi	Honey Arora, Delhi	CIT(A), Delhi-31's order dated 13.11.2024 having DIN & Order No. ITBA/APL/S/250/2024-25/1070340684(1) involving proceedings under Section 153A of the Act.
9-10	ITA No.1015 /Del/2025 WITH C.O. No. 263/Del/2025 for AY: 2019-20	ACIT, Central Circle-25, New Delhi	Honey Arora, Delhi	CIT(A), Delhi-31's order dated 13.11.2024 having DIN & Order No. ITBA/APL/S/250/2024-25/1070340626(1) involving proceedings under Section 153A of the Act.

Heard both the parties at length. Case files perused.

2. It emerges during the course of hearing that there arises the first and foremost issue of validity of the impugned assessments itself as the learned prescribed authority herein had accorded its combined approval dated 23rd April, 2021 (page 557 of the paper-book) for ten assessment years 2010-11 to 2019-20 in the

assessee's case. Various recent landmark precedents i.e. PCIT Vs. Shiv Kumar Nayyar (2024) 467 ITR 186 (Del.), PCIT Vs. Anuj Bansal (2024) 466 ITR 254 (SC) and PCIT Vs. MDLR Hotels (P.) Ltd. (2024) 166 taxmann.com 327 (Del.) have already settled the issue in assessee's favour and against the department that such an approval under section 153D has to be accorded separately for each and every assessment year even if it involves a single assessee. We thus accept the assessee's instant first and foremost legal ground/argument to quash the impugned assessment herein framed by the learned Assessing Officer on 24.04.2021 in very terms.

All other pleadings between the parties on merits are hereby rendered academic.

3. These Revenue's five appeals ITA Nos.889, 998, 1012, 1014 & 1015/Del/2025 are dismissed and assessee's cross objections C.O. Nos.259 to 263/Del/2025 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 9th January, 2026

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Dated: 9th January, 2026.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi