

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

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 5765/DEL/2025
Assessment Year: 2015-16**

Sanjay Kumar, C/o IPSO Legal, 1st Floor, Jangpura Extension, New Delhi.	<u>Vs</u>	DCIT, Circle-67(1), New Delhi.
PAN: AFFPK 5146 P		
APPELLANT		RESPONDENT
Assessee represented by		Shri Shyam Sunder, Adv. & Shri Dishant Sethi
Department represented by		Shri Manish Gupta, Sr. DR
Date of hearing		08.01.2026
Date of pronouncement		08.01.2026

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 25.08.2025 [ITBA/NFAC/S/250/2025-26/1079941099(1)], passed by the National Faceless Appeal Centre (NFAC), Delhi, in turn arising out of the order dated 29.03.2022 passed by the National Faceless Assessment Centre, Delhi in proceedings under Section 147 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), for Assessment Year 2015-16.

2. This matter relates to an order of approval granted by the Learned PCIT for initiation of proceedings under Section 147 of the Act, a copy whereof has also been provided by the assessee's Counsel Shri Shyam Sunder before us. In fact from the perusal of the same it appears from page 4 though the same bears signatures of the Addl. Commissioner of Income Tax, no date is mentioned. Further that the approval given by the PCIT-15, New Delhi neither dated while granting approval for initiation of proceedings under Section 147 of the Act.

3. At this juncture the Learned DR came with the intimation from the DCIT that they are sincerely taking effort to locate the file to make proper response to the query of the ITAT Bench as to whether the document in question is dated or not. Therefore, as on date the Learned DR has not been able to show that the undated document in question, which is the moot question to be decided before us, is in favour of the Revenue.

4. Under these facts and circumstances of the matter the Learned Counsel for the assessee relied on very many judgments on the issue, including the order dated 04.08.2025 passed by the Coordinate Bench in ITA No. 3688/Del/2025 Sumit Suneja v. ACIT for A.Y. 2011-12, wherein on identical facts and circumstances of the matter, the undated approval by the PCIT and even the reasons recorded on the basis of which approval under Section 151 was taken, being undated the entire proceeding has been quashed.

5. Ld. DR at this juncture tried to differentiate the judgment only on the count of application of Section and not the ratio laid down by the Coordinate Bench in the case of Sumit Suneja (supra).

6. Having heard the respective submissions made on behalf of the parties and having regard to the materials available on record particularly when the satisfaction recorded by the Ld. AO and the approval granted by the Ld. PCIT both found to be undated, relying upon the order of the Coordinate Bench in the case of Sumit Suneja (supra), we hold that such approval has no validity in the eyes of law and therefore, the same is liable to be quashed. Consequently, the assessment proceeding is also vitiated, void ab initio and therefore quashed. Ordered accordingly.

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

Order pronounced in open court on 08.01.2026.

Sd/-

(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 14.01.2026.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI