

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA Nos.177, 178, 180 & 181/DDN/2025
Assessment Years: 2009-10, 2010-11, 2011-12 & 2012-13

Sh. Pawan Singh, Adv., S/o- Sri Chhatar Singh, village Khedi Kala, Mubarakpur, Laksar, Dist Haridwar	Vs.	Income Tax Officer, Roorkee
PAN :BJJPS1815A		
(Appellant)		(Respondent)

Assessee by	Sh. Tilak Raj, Adv.
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	14.01.2026
Date of pronouncement	14.01.2026

ORDER

PER SATBEER SINGH GODARA, JM:

These assessee's four appeals ITA Nos.177, 178, 180 & 181/DDN/2025 for assessment years 2009-10, 2010-11, 2011-12 & 2012-13, arise against the Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-7, Kolkata's orders, all dated 29.07.2025, having DINs and orders nos. ITBA/APL/S/250/2025-26/1079029691(1), ITBA/APL/S/250/2025-26/10790305584(1),

ITBA/APL/S/250/2025-26/1079031344(1) and ITBA/APL/S/250/2025-26/1079032112(1), involving proceedings under sections 143(3) r.w.s. 147 and 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Heard both the parties. Case files perused.

2. 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 identical approval to the Assessing Officer's reopening proposal in all the four instant appeals, wherein, he has recorded "yes I am satisfied....." than having applied its independent mind thereupon.

3. 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.

4. These assessee's four appeals ITA Nos.177, 178, 180 & 181/DDN/2025 are allowed.

Order pronounced in the open court on 14th January, 2026

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 20th January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi