

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA Nos.20 to 24/DDN/2021
Assessment Years: 2008-09 to 2012-13

Sh. Om Prakash, 92, Chaw mandi, Roorkee 247667, Uttarakhand	Vs.	ITO, Roorkee
PAN :CTMPP1799L		
(Appellant)		(Respondent)

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

Date of hearing	13.01.2026
Date of pronouncement	13.01.2026

ORDER

PER SATBEER SINGH GODARA, JM:

These assessee's five appeals ITA Nos. 20 to 24/DDN/2021 for assessment years 2008-09 to 2012-13, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's orders dated. 04.05.2021 (for AYs 2008-09, 2009-10 and 2010-11) and 05.05.2021 (for AYs 2011-12 and 2012-13) having DINs and

Orders no. ITBA/NFAC/S/250/2021-22/1032769797(1), ITBA/NFAC/S/250/2021-22/1032769738(1), ITBA/NFAC/S/250/2021-22/1032769674(1), ITBA/NFAC/S/250/2021-22/1032782247(1), involving proceedings under sections 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case files perused.

2. It emerges during the course hearing that there arises the first and foremost issue of validity of the impugned identical reopening(s) herein as the learned prescribed authority i.e. JCIT, Haridwar Range, Haridwar had accorded its approval thereto on 25th March, 2015 as on the basis of reasons as admitted in your proposal/approval "for issue of notice is hereby accorded" than having applied its independent mind thereupon. This being the clinching factual position going unrebutted from the Revenue side before us, we hereby conclude that CIT vs. S. Goyanka Lime & Chemical Ltd., (2015) 64 taxmann.com 313 (SC) to conclude that all these reopening(s) based on the learned JCIT's identical approval are *non-est* in the eyes of law. Quashed in very terms.

All other remaining pleadings between the partes stand rendered academic.

4. These assessee's five appeals ITA Nos.20 to 24/DDN/2021 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 13th January, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 19th January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi