

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
&
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.2521 to 2524/Del/2025
(ASSESSMENT YEAR 2013-14 to 2-16-17)**

**ITA No.2541 to 2543/Del/2025
(ASSESSMENT YEAR 2017-18 to 2019-20)**

Sunil Jindal, H. No. 1203A, Tower C- 3,SRS Pearl Heights, Sector 87, Faridabad PAN-AFSPJ5785L	Vs .	Dy. CIT, Central Circle-2, Faridabad
(Appellant)		(Respondent)
Assessee by	Dr. Rakesh Gupta, Adv & Shri Saksham Agrawal, Adv & Shri Deepesh Garg, Adv	
Department by	Ms. Pooja Swaroop, CIT (DR)	
Date of Hearing	19.01.2026	
Date of Pronouncement	21.01.2026	

ORDER

PER MANISH AGARWAL, AM:

The captioned appeals are filed by the assessee against the common order passed by Ld. Commissioner of Income Tax (A)-3, Gurgaon ["Ld. CIT(A)"] passed u/s 250 of the Income Tax Act, 1961 ["the Act"] dt. 24.02.2025 for Asst. Years 2013-14 to AY 2019-20 respectively, passed u/s 153A of the Act.

2. At the time of hearing, it was stated that the issues involved in all the appeals in ITA Nos. 2521 to 2524 & 2541 to 2543/Del/2025 for Assessment Years 2013-14 to 2019-20 respectively, are

common, interlinked and arising from the search action on the assessee and other persons. Hence, all these cases have been heard together and adjudicated by this common order.

3. First we take appeal of the assessee in ITA No.2521/Del/2025 for Assessment Year 2013-14.

[ITA No.2521/Del/2025 [Assessment Year 2013-14]

4. Brief facts of the case are a search and seizure action u/s 132 of the Act was carried out in the case of SRS Group of Cases on 06.06.2018 of which assessee is one of the members. Thereafter, jurisdiction over the assessee was transferred by the PCIT, Faridabad in terms of order passed u/s 127 of the Act dt. 11.03.2019 with immediate effect. Subsequently, notice u/s 153A of the Act dated 18.12.2018 was issued, in response to which return of income was filed on 22.08.2019 showing total income of Rs. 8,30,040/-under the head salary from SRS Ltd., income from house property and from other sources. The statutory notice u/s 143(2) followed by notices u/s 142(1) alongwith a detailed questionnaire was also issued from time to time. In response to the notices issued, the assessee filed written reply and the details as required. After considering the submissions of the assessee, assessment order was passed at a total income of the assessee at Rs. 2,05,72,380/-. Against the said order, assessee preferred an appeal before the ld. CIT(A) who dismissed the appeal filed by the assessee.

5. Aggrieved by the order of Ld. CIT(A), the assessee preferred appeal before the Tribunal wherein the following grounds of appeal are taken:-

- “1. *That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming the action of Ld. A.O. in assuming jurisdiction u/s 153A and framing the impugned assessment order which is bad in law and against the facts and circumstances of the case and void-ab-initio and basic jurisdictional conditions and pre-requisites under section 153A were not met.*
2. *That in any case and in any view of the matter, the assessment framed under section 153A of the Act, is bad in law and against the facts and circumstances of the case.*
3. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in making an addition of Rs.1,89,50,000/- as alleged unexplained credit u/s 68 of the Act and that too by recording incorrect facts and findings and without any basis, material or evidence and without observing the principles of natural justice and by disregarding the submissions, evidences and material placed on record by the assessee and without providing the adverse material on record and without any incriminating material found as a result of search warranting such addition and merely on the basis of surmises and conjectures.*
4. *That in any case and in any view of the matter, action of Ld. CIT(A) in confirming the addition of Rs.1,89,50,000/- u/s 68 of the Act is bad in law and against the facts and circumstances of the case.*
5. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in making addition of Rs.7,92,340/- as alleged unexplained expenditure and that too by recording incorrect facts and findings and without any basis, material or evidence and without observing the principles of natural justice and by disregarding the submissions, evidences and material placed on record by the assessee and without providing the adverse material on record and without any incriminating material found as a result of search warranting such addition and merely on the basis of surmises and conjectures.*
6. *That in any case and in any view of the matter, action of Ld. CIT(A) in confirming the addition of Rs.7,92,340/- is bad in law and against the facts and circumstances of the case.*
7. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in treating the salary income of Rs. 21,50,400/-, which was duly mentioned in the return of income, as alleged income of the appellant from unexplained sources and that too by recording incorrect facts and findings and without any basis, material or evidence and without*

observing the principles of natural justice and by disregarding the submissions, evidences and material placed on record by the assessee and without providing the adverse material on record and without any incriminating material found as a result of search warranting such addition and merely on the basis of surmises and conjectures.

8. *That in any case and in any view of the matter, Ld. CIT(A) confirming the action of the Ld. A.O.in treating the salary income as income from unexplained sources is bad in law and against the facts and circumstances of the case.*
9. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in making the impugned additions and passing the impugned assessment order dated 28-05-2021 which is illegal, bad in law, void ab-initio and against the facts and circumstances of the case and in gross violation of principles of natural justice and barred by limitation also*
10. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in passing the impugned assessment order obtained approval u/s 153D is without DIN and hence is bad in law and thus, Assessment Order passed is "without the valid approval u/s 153D", more so in view of CBDT Circular No. 19/2019, dated 14.08.2019 & also Hon'ble Bombay High Court in the case of Ashok Commercial Enterprises vs. ACIT dated 04.09.2023 & other High Court decisions.*
11. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in passing the impugned assessment order without there being requisite approval in terms of section 153D and in any case approval if any is mechanical and without application of mind and is no approval in the eyes of law.*
12. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in confirming the action of Ld. A.O. in charging interest, more so when such interest could not be levied under the law.*
13. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in passing the impugned order without giving adequate opportunity of being heard and in gross violation of principles of natural justice.*
14. *That the appellant craves the leave to add, modify, amend or delete any of the grounds of appeal at the time of hearing and all the above grounds are without prejudice to each other."*

6. Before us the Id.AR of the assessee stated that **Ground No. 11** be taken first wherein the validity of assessment order with regard to the approval granted u/s 153D in mechanical manner is challenged.

7. Before us, Ld. AR for the assessee submitted that in the present case, approval was granted by Id. Addl. CIT, Central Range, Gurugram vide letter dated 20.04.2021 which is mechanical approval. Ld. AR further submits that Id. Addl. CIT granted common approval for various Assessment Years from 2013-14 to 2019-20 in terms of letter bearing No. Addl. CIT(CR)/GGN/2021-22/113 dated 20.04.2021. He submits that from the perusal of the same it could be seen that approval granted by the Id. Adl. CIT was mechanical approval and separate approval for each Assessment Year was not given rather approval was given by a single order for various assessment years. The letter seeking approval by the AO and the approval so granted by Id. Addl. CIT are reproduced as under:



OFFICE OF THE
ADDL. COMMISSIONER OF INCOME TAX (CENTRAL RANGE), GURUGRAM
7th FLOOR, HSIDC BUILDING, UDYOG VIHAR, PHASE-V, GURUGRAM
Phone No - 0124-2450460, 2450051, Fax No - 2450097
E mail - Gurugram.addl.cen@incometax.gov.in

F. No. Addl. CIT (CR)/GGN/2021-22/113

Dated: 20.04.2021

To,

The Asst. Commissioner of Income Tax,
Central Circle-II,
Faridabad

Sub: Approval u/s 153D of the Income Tax Act, 1961 in the case of Sh.
Sunil Jindal, PAN- AFSPJ5785L, for A.Y. 2013-14 to 2019-20-Regarding-

This is in reference to your letter No. 119 dated 20.04.2021 whereby you
have submitted draft orders to be passed seeking approval u/s 153D of the I.T.
Act, 1961 in the case of Sh. Sunil Jindal, PAN- AFSPJ5785L for A.Y. 2013-14 to
2019-20.

2. The approval u/s 153D of the IT Act, 1961, is accorded for the A.Y. 2013-
14 to 2019-20 considering the facts as submitted that

1. Proper opportunity of being heard was provided to assessee.
2. All the issues appearing from the material on record were duly examined
and
3. Relevant copies of seized documents were verified before passing the draft
order.

3. It is further directed that order should be passed well before the limitation
and copies of the final orders so passed be sent to this office for records.

Encl: As above

उप/सहायक आयकर आयुक्त
Dy./Asstt. Commissioner of Income Tax
१०
21 APR 2021
प्राप्त/RECEIVED
सं. 21/4/2021/Central Circle-II, Faridabad

(VIKAS SINGH)

Addl. Commissioner of Income Tax
Central Range, Gurugram



GOVERNMENT OF INDIA
INCOME-TAX DEPARTMENT
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-II, NEW CGO COMPLEX, NH-IV, NIT, FARIDABAD-121001
0129-2410757 (Direct)/(Fax) 2413305 E-mail - faridabad.dcit.cen2@incometax.gov.in

F.No. ACIT/CC-II/FBD/2021-22/ 119

Date: 20.04.2021

To,
The Addl. Commissioner of Income Tax(Central),
Gurugram

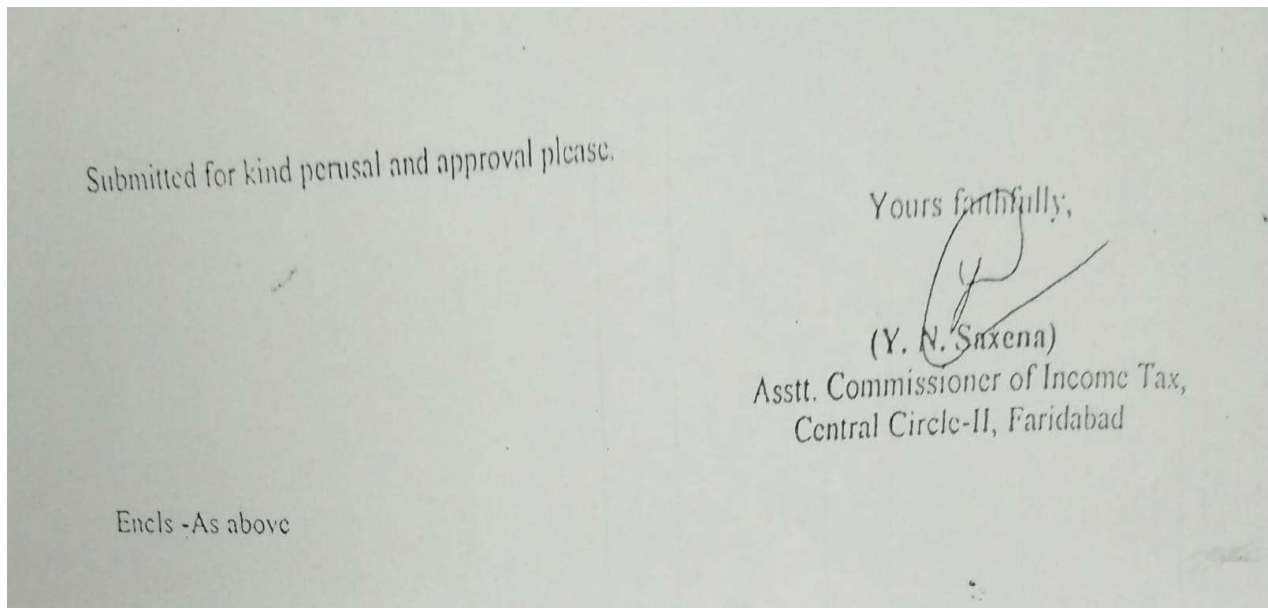
Sir,

Sub: - Submission of draft assessment order for approval U/S 153D of the I.T Act, 1961 in cases of SRS group - Regarding.

Kindly refer to the above and discussions made on various dates, the following cases/records along with draft assessment orders are being sent for your kind approval U/s 153D of the I. T. Act 1961.

Sr. No.	Name of Case	PAN	AY
1	Naresh Kumar Goyal	AADPG5994Q	2013-14 to 2019-20
2	Bhagwat Dayal	AJBPD8984E	2013-14 to 2019-20
3	Nanak Chand Tayal	ADHPT0064B	2013-14 to 2019-20
4	Vinod Jindal	AENPJ1202Q	2013-14 to 2019-20
5	Sunil Jindal	AFSPJ5785L	2013-14 to 2019-20
6	Shelly Garg	ALGPJ9951N	2013-14 to 2019-20
7	Shashi Jindal	AAOPJ9778J	2013-14 to 2019-20
8	Anil Jindal HUF	AAHHA9269A	2013-14 to 2019-20
9	SRS Real Infrastructure Ltd	AABCM2396R	2013-14 to 2019-20
10	SRS Real Estate Ltd.	AAJCS5656C	2013-14 to 2019-20
11	SRS Limited	AAGCS8846R	2013-14 to 2019-20
12	Khushbu Finance Co.	AAIFK6601K	2013-14 to 2019-20
13	M/s Destiny Gems & Jewellers (P) Ltd.	AADCD3770C	2013-14 to 2019-20
14	M/s Divakar Sales Agencies Pvt. Ltd.	AAFCD3725K	2016-17 to 2019-20*

*(Company was non-existent during AY 2013-14 to 2015-16)



8. Ld. AR further submits that from the perusal of the approval, it could be seen that Addl. CIT while granting the approval has not stated whether he has gone through the seized material, assessment records including the replies filed by the assessee with reference to the additions/ disallowance proposed in the drafts assessment orders for various assessment years. As per ld. AR Addl. CIT in the approval letter has referred the action taken by AO of making enquiries and considering all the material and providing sufficient opportunity to the assessee. Nowhere in the approval letter ld. Adl. CIT has made reference of any discussions the AO and the Adl. CIT nor has referred the seized material before granting the approval. As per ld. AR, the Addl. CIT has not verified the material, nor any reference was made in the approval letter about the material supplied to him by the AO alongwith the draft assessment orders for his consideration and thus it is a mechanical approval given. Further submits that the Addl. CIT was stationed at Gurugram and the assessing officer was stationed at Faridabad and

it is not possible that Addl. CIT had occasion to go through the assessment records and seized material pertaining to the issues on which additions were proposed in draft assessment order. Ld. AR also stated that the approval was sought on the same day when it was granted.

9. Ld. AR finally submits that common approval is given for various Assessment Years which is contrary to the provisions of section 153D of the Act and therefore, he prayed that there was no proper application of mind before granting the approval by ld. Addl. CIT and thus assessment order so passed deserved to be held as null and void. He placed reliance on the following judgements:-

- (i) M/s Tavleen Resorts & Spa Pvt. Ltd. Vs. DCIT in ITA No. 3361-3366/Del/2024
- (ii) Smt Peu Veer Vs. DCIT in ITA No. 3367-3370/Del/2024 & 3380 to 3381/Del/2024
- (iii) Mainee Steel Works Pvt. Ltd. Vs. DCIT in ITA No. 3371 to 3377/Del/2024;
- (iv) Divjot Singh Mainee Vs DCIT in ITA No. 3378-3379/Del/2024
- (v) Sohan Lal Single (AOP) Vs. DCIT in ITA No. 711-712/Del/2023 and 713-714/Del/2024

10. On the other hand, Ld. CIT DR for the Revenue supports the order of AO and submits that approval was though was granted on the same day but is not a mechanical approval. As per **CBDT Circular dated 22.12.2006**, the Range head i.e. the JCIT/ Addl. CIT is fully aware of the assessment proceedings and actively discussed with the AO from time to time with reference to the issues relating to different assessment years and the nature of

contents of the seized material. Ld. CIT DR thus submits that by any stretch of imagination, it cannot be inferred that Range Head was not in a position to apply his mind independently in a judicious manner while granting approval under section 153D of the Act. The CBDT guidelines explicitly emphasize the close coordination required in search and seizure assessments. Therefore, it is reasonable to conclude that, in accordance with prevailing administrative practices and guidelines, the approving authority has a comprehensive understanding of the issues involved in a particular case well in advance, prior to the case being submitted to him for approval under section 153D of the Act. It is thus prayed by Id. CIT DR that the contentions of the assessee on the issue of approval u/s 153D of the Act may please be rejected and the order of the AO may please be upheld. Reliance is placed on the judgement of Co-ordinate Mumbai Bench of Tribunal in the case of ***Usha Satish Salvi Vs. ACIT*** in ***ITA No. 4237 to 4239/Mum/2023*** order dated ***23.01.2025*** wherein the issue of validity of assessment order passed u/s 143(3) r.w.s.153A of the Act in light of provisions of section 153D of the ACT was decided against the assessee.

11. Heard the contentions of both the parties and perused the material available on record. In the instant case, from the perusal of common approval letter as reproduced above, for all the Seven assessment years, it is incumbent upon the Additional CIT while granting the approval, to examine all the material including the assessment records, full appraisal report and seized material pertaining to each Assessment Year with reference to the addition

proposed by the AO for each individual assessment year for which approval is sought. Further approval is to be granted for each assessment year separately.

12. The Hon'ble Jurisdictional High Court in the case of **Shiv Kumar Nayyar** in **ITA No.285/2024 [TS-343-HC-2024-Delhi]** has held that the approval u/s 153D of the Act has to be granted for each Assessment year independently. The relevant observations of the judgement of Hon'ble High Court are as under:-

"11. A plain reading of the aforesaid provision evinces an uncontrived position of law that the approval under Section 153D of the Act has to be granted for each assessment year referred to in clause (b) of sub-section (1) of Section 153A of the Act. It is beneficial to refer to the decision of the High Court of Judicature at Allahabad in the case of PCIT Sapna Gupta (2022 SCC OnLine All 1294) which captures with precision the scope of the concerned provision and more significantly, the import of the phrase "each assessment year" used in the language of Section 153D of the Act. The relevant paragraphs of the said decision are reproduced as under:-

"13. It was held therein that if an approval has been granted by the Approving Authority in a mechanical manner without application of mind then the very purpose of obtaining approval under Section 153D of the Act and mandate of the enactment by the legislature will be defeated. For granting approval under Section 153D of the Act, the Approving Authority shall have to apply independent mind to the material on record for each assessment year in respect of "each assessee separately. The words each assessment year used in Section 153D and 153A have been considered to hold that effective and proper meaning has to be given so that underlying legislative intent as per scheme of assessment of Section 153A to 153D is fulfilled. It was held that the "approval as contemplated under 153D of the Act, requires the approving authority, Le. Joint Commissioner to verify the issues raised by the Assessing Officer in the draft assessment order and apply his mind to ascertain as to whether the required procedure has been followed by the Assessing Officer or not in framing the assessment. The approval, thus, cannot be a mere formality and, in any case, cannot be a mechanical exercise of power.

19. The careful and conjoint reading of Section 153A(1) and Section 153D leave no room for doubt that approval with respect to each assessment year is to be obtained by the Assessing Officer on the

draft assessment order before passing the assessment order under Section 153A.”

[Emphasis supplied]

12. *It is observed that the Court in the case of Sapna Gupta (supra) refused to interdict the order of the ITAT, which had held that the approval under Section 153D of the Act therein was granted without any independent application of mind. The Court took a view that the approving authority had wielded the power to accord approval mechanically, inasmuch as, it was humanly impossible for the said authority to have perused and appraised the records of 85 cases in a single day. It was explicitly held that the authority granting approval has to apply its mind for "each assessment year for "each assessee" separately.*
13. *Reliance can also be placed upon the decision of the Orissa High Court in the case of Asst. CIT v. Serajuddin and Co. (2023 SCC OnLine Ori 992) to understand the exposition of law on the issue at hand. Paragraph no. 22 of the said decision reads as under-*

“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 Commissioner of Income-tax. 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 "seen" or "approved will not satisfy the requirement of the law. This is where the Technical Manual of Office Procedure becomes important. Although, it was in the context of section 158BG of the Act, it would equally apply to section 153D of the Act. There are three or four requirements that are mandated therein, (i) the Assessing Officer should submit the draft assessment order "well in time". Here it was submitted just two days prior to the deadline thereby putting the approving authority under great pressure and not giving him sufficient time to apply his mind, (ii) the final approval must be in writing, (ii) the fact that approval has been obtained, should be mentioned in the body of the assessment order.”

[Emphasis supplied]

14. *During the course of arguments, learned counsel for the assessee apprised this Court that the Special Leave Petition preferred by the Revenue against the decision in the case of Serajuddin (supra), came to be dismissed by the Supreme Court vide order dated 28.11.2023 in SLP (C) Diary no. 44989/2023*

15. *A similar view was taken by this Court in the case of Anuj Bansal (supra). whereby, it was reiterated that the exercise of powers under Section 153D cannot be done mechanically. Thus, the salient aspect which emerges from the abovementioned decisions is that grant of approval under Section 153D of the Act cannot be merely a ritualistic formality or rubber stamping by the authority, rather it must reflect an appropriate application of mind.*
16. *In the present case, the ITAT, while specifically noting that the approval was granted on the same day when the draft assessment orders were sent, has observed as under-*

“10. We have gone through the approval granted by the Id. Addl. CIT on 30.12.2018 u/s 153D of the Act which is enclosed at page 36 of the paper book of the assessee. The said letter clearly states that a letter dated 30.12.2018 was filed by the Id. AO before the Id. Addl. CIT seeking approval of draft assessment order u/s 153D of the Act. The Id. Addl. CIT has accorded approval for the said draft assessment orders on the very same day i.e., on 30.12.2018 for seven assessment years in the case of the assessee and for seven assessment years in the case of Smt. Neetu Nayyar. It is also pertinent in this regard to refer to pages 68 and 69 of the paper book which contains information obtained by Smt Neetu Nayyar from Central Public Information Officer who is none other than the Id. Addl. Commissioner of Income-tax, Central Range-S, New Delhi, under Right to Information Act, wherein, it reveals that the Id. Addl. CIT had granted approval for 43 cases on 30.12.2018 itself. This fact is not in dispute before us Of these 43 cases, as evident from page 36 of the paper book which contains the approval u/s 153D, 14 cases pertained to the assessee herein and Smt. Neetu Nayyar. The remaining cases may belong to some other assessees, which information is not available before us. In any event, whether it is humanly possible for an approving authority like Id Addl CIT to grant judicious approval u/s 153D of the Act for 43 cases on a single day is the subject matter of dispute before us. Further, section 153D provides that approval has to be granted for each of the assessment year whereas, in the instant case, the id Addl. CIT has granted a single approval for all assessment years put together”

17. *Notably, 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 fails 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.”*

13. Similarly, the Hon'ble Orissa High Court in the case of **ACIT vs Serajuddin & Co. 454 ITR 312 (Orissa)** had an occasion to examine substantial question of law on the propriety of approval granted u/s 153D of the Act. The Hon'ble Orissa High Court made wide ranging observations towards the manner and legality of approval u/s 153D of the Act. The Hon'ble High Court inter-alia observed that approval u/s 153D of the Act being mandatory, while elaborate reasons need not be given, there has to be some indication that approving authority has examined draft orders and finds that it meets the requirement of law. The approving authority is expected to indicate his thought process while granting approval, held that it is not correct on the part of the Revenue to contend that the approval itself is not justifiable. Where the Court finds that the approval is granted mechanically, it would vitiate the assessment order itself. The Hon'ble High Court inter-alia observed that there is not even a token mention that draft order has been perused by the Ld. Addl. CIT. The approval letter simply grants approval. In other words, even the bare minimum requirement of approving authority having to indicate what thought process involved leading to the aforementioned approval has not been provided. As explained, the mere repeating of words of the Statute or mere rubber stamping of the communication seeking sanction by using similar words like 'approval' will not, by itself, meet the requirement of law. The Hon'ble Court made reference to manual issued by the CBDT in the context of erstwhile section 158BG of the Act and observed that such manual serves as a guideline to the AOs. Since it was issued by CBDT, the powers of issuing such guidelines can be traced to section 119 of the Act. The Hon'ble High Court also held that non-

compliance of requirement of section 153D of the Act is not a mere procedural irregularity and lapse committed by Revenue may vitiate the assessment order. The SLP filed against the aforesaid judgement in the case of **ACIT vs Serajuddin & Co.** was dismissed as reported in **(2024) 163 taxmann.com 118 (SC)**.

14. In so far as the order of the Co-ordinate Bench of the Tribunal (Mumbai Bench) relied by the Ld. Department's Representative in the case of Usha Satish Salvi (supra), in the said case, certain modifications were suggested to the A.O. in the draft assessment order, which have been carried out by the A.O. while passing the Assessment Order and the coordinate Bench observed that the said fact shows that approving authority approved the draft order not in mechanical manner but after due application of mind. However, in the present case, no such application of mind is forthcoming. Further in the case of Usha Satish Salvi (supra), the Ld. Department's Representative has filed affidavit of the then Assessing Officer and the approving authority who have denied the allegations raised by the Assessee. After relying on the same so called unchallenged depositions made in the Affidavit of the then A.O. and the approving authority, (which has been filed much after the granting of the approval and at the stage of second Appeal before the Tribunal), upheld the order of the Id. CIT(A). Therefore, the present case in hand is factually distinguishable. In view of the judgement of the Hon'ble Delhi High Court in the case of Shiv Kumar Nayyar (supra), which is having binding precedent, and the

order/ratio of the Tribunal in the case of Usha Satish Salvi (supra) has no effect of binding precedent.

15. Such mechanical approval cannot be sustainable in law in the light of judicial dicta available. The approval memo is totally silent on the issues involved and has granted omnibus approval without any thoughtful process being discernible. A single approval u/s 153D has been accorded in respect of Seven assessment years and there is no other material to show involvement of the superior authority in the course of assessment proceedings. Thus, applying the ratio of judgements delivered as noted above, the assessment order based on ritualistic approval stands vitiated and thus, quashed by allowing Ground of appeal No. 11 of the Assessee.

16. Since we have already allowed the ground of appeal No. 11 taken by the assessee thus, other grounds of appeal are not adjudicated.

17. In the result, the appeal of the assessee is allowed.

ITA Nos. 2522 to 2524 & 2541 to 2543/Del/2025

[Assessment Years 2014-15 to 2019-2020]

18. Since in all the other appeals of the assessee in ITA Nos. 2522 to 2524 & 2541 to 2543/Del/2025 for Assessment Years 2014-15 to 2019-2020 respectively, the assessee has taken one of the

ground of appeal, challenging the validity of assessment order passed u/s 143(3) r.w.s.153A of the Act in light of provisions of section 153D of the Act which issue has been decided in favour of the assessee in ITA No. 2521/Del/2025 for AY 2013-14, hereinabove. Since the facts are identical and the approval was granted by Addl. CIT for all these assessment years also by a common order in terms of approval letter No. Addl. CIT(CR)/GGN/2021-22/113 dated 20.04.2021 for Asst. Year 2013-14 to 2019-20 respectively, thus by following the aforesaid observations, ground of appeal taken with respect to the validity of approval in all the captioned appeals of the assessee are allowed. Since we have allowed legal ground of appeal of the assessee with regard to the validity of assessment on account of approval u/s 153D thus other grounds of appeal in all the appeals are not adjudicated.

19. In the combined result, all appeals of the assessee in **ITA Nos. 2521 to 2524 & 2541 to 2543/Del/2025 [Assessment Years 2013-14 to 2019-2020]** respectively, are allowed.

Order pronounced in the open Court on 21.01.2026.

Sd/-

(ANUBHAV SHARMA)
Judicial Member

Sd/-

(MANISH AGARWAL)
Accountant Member

Dated: 21.01.2026
*Mittali, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI