

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Amitabh Shukla, Accountant Member**

ITA No. 870/Del/2024 : Asstt. Year : 2012-13

Moral Alloys Pvt. Ltd., 201/1, Ground Floor, Khasra No. 1595/624, Vill. Chandra Wali, Shahdara, Bhola Nath Nagar, New Delhi-110032	Vs	Income Tax Officer, Ward-17(3), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAGCM8421J		

**Assessee by : Sh. Deepanshu Singla, Adv. &
Sh. Ankit Garg, Adv.
Revenue by : Ms. Amish S. Gupta, CIT-DR**

Date of Hearing: 20.01.2026	Date of Pronouncement: 20.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1056617353(1) dated 27.09.2023, in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Delay of 84 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. It emerges during the course of hearing that there arises the first and foremost issue of validity of the reopening itself for want of a valid approval by the learned prescribed authority u/s. 151 of the Act. The tribunal's attention is invited to the approval dated 30.03.2019 (page 20 in paper book) wherein the learned prescribed authority had accepted the Assessing Officer's reopening proposal as "*I am satisfied.....*". This being the clinching factual position emanating from the record, we hereby quote CIT vs. S. Goyanka Lime and Chemical Ltd. (2023) 453 ITR 242 (SC) that such a mechanical approval vitiates the entire reopening; and therefore, we accept the instant legal ground in very terms. This reopening is quashed therefore.

5. All other pleadings on merits stand rendered academic.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 20/01/2026.

Sd/-

(Amitabh Shukla)
Accountant Member

Dated: 20/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR