

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

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 5727, 5728,5729 & 5730/DEL/2025
Asstt Yrs: 2018-19, 2019-20, 2020-21 & 2021-22**

ALONGWITH

**C.O. Nos. 239, 240, 241 & 242/Del/2025
(In ITA Nos. 5727, 5728,5729 & 5730/DEL/2025)
Asstt Yrs: 2018-19, 2019-20, 2020-21 & 2021-22**

ACIT, CC-30, New Delhi.	<u>Vs</u>	M/s Inderjit Mehta Constructions Pvt. Ltd. H. No. 44, C/9, Vasant Kunj, Kishangarh, South West Delhi- 110070. PAN: AAACI 3235 L
APPELLANT		RESPONDENT/ CROSS OBJECTOR
Assessee represented by	None	
Department represented by	Shri Mahesh Kumar, CIT(DR)	
Date of hearing	13.01.2026	
Date of pronouncement	13.01.2026	

ORDER

PER BENCH:

The captioned appeals preferred by the Revenue and the respective cross-objections preferred by the assessee are directed against separate orders passed by the Ld. CIT(Appeals)-30, New Delhi under Section 153A r.w.s. 143 of the Income Tax Act, 1961 (herein after referred to as the “Act”). Relevant details are tabulated as under:

Sl. No./ITA/CO no./assessment year	Order appealed against	AO's order(s)
1. ITA No. 5727/Del/2025 & CO 239/Del/2025 (A.Y. 2018-19)	CIT(A)-30, New Delhi - order dt. 15.05.2025 [DIN: ITBA/APL/ M/250/2025-26/ 1076211485(1)]	DCIT, CC-30, N. Delhi- Order dt. 21.03.2022 u/s 153A r.w.s. 143 of the Act.
2. ITA No. 5728/Del/2025 & CO 240/Del/2025 (A.Y. 2019-20)	CIT(A)-30, New Delhi - order dt. 13.05.2025 [DIN: ITBA/APL/ M/250/2025-26/ 1076211664(1)]	DCIT, CC-30, N. Delhi- Order dt. 21.03.2022 u/s 153A r.w.s. 143 of the Act.
2. ITA No. 5729/Del/2025 & CO 241/Del/2025 (A.Y. 2020-21)	CIT(A)-30, New Delhi - order dt. 05.05.2025 [DIN: ITBA/APL/ M/250/2025-26/ 1076029016(1)]	DCIT, CC-30, N. Delhi- Order dt. 21.03.2022 u/s 153A r.w.s. 143 of the Act.
2. ITA No. 5730/Del/2025 & CO 242/Del/2025 (A.Y. 2021-22)	CIT(A)-30, New Delhi - order dt. 13.05.2025 [DIN: ITBA/APL/ M/250/2025-26/ 1076211769(1)]	DCIT, CC-30, N. Delhi- Order dt. 21.03.2022 u/s 153A r.w.s. 143 of the Act.

2. Facts of the case involved in all these matters are identical and therefore, these were taken up for hearing analogously and are being disposed of by a single composite order for the sake of convenience.

3. None appeared on behalf of the assessee at the time of hearing. Application for adjournment of hearing moved on behalf of the assessee has been rejected by the Bench for want of insufficient reasons.

4. ITA No. 5730/Del/2025 for A.Y. 2021-22 is made the lead case and facts in all the cases being identical our order therein shall follow mutatis mutandis in other appeals. The moot question before us is as to whether the order passed by the Learned CIT(Appeals) is sustainable in the eyes of law in quashing the assessment order due to lack of valid prior approval under Section 153D of the Act. In this particular case the order was passed by the Learned Assessing Officer under Section 143(3) r.w.s. 153A of the Act on 21.03.2022 whereas the approval under Section 153D of the Act was granted on 23.03.2022 which is evident from the intimation sent to the Ld. DR which has been placed on record before us. Thus, as the assessment order admittedly was passed without prior approval as envisaged under the provisions of law is found to be bad in law and in that view of the matter the Learned CIT(A) quashed the entire assessment proceeding which is appearing at pages 18-19 of the same. The detailed discussion is further evident from page 339 of the order impugned dated 13.05.2025 passed by the Ld. CIT(A) for A.Y. 2021-22. Having regard to the provisions of law as found to have been applied by the Ld. CIT(A), in our considered opinion is just and proper, warranting no interference. The order of Ld. CIT(A) is thus, upheld. The appeal preferred by the Revenue is devoid of any force and is dismissed accordingly. The same reasoning shall follow mutatis mutandis in appeals for A.Y. 2018-19, 2019-20 & 2020-21. Consequently, all the appeals preferred by the Revenue are dismissed.

5. Since the appeals preferred by the Revenue have been dismissed as above, the cross-objections moved by the assessee have become infructuous and are dismissed accordingly.

6. In the result, Revenue's appeals as well as assessee's cross objections are dismissed.

Order pronounced in open court on 13.01.2026.

Sd/-

**(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Sd/-

**(MS. MADHUMITA ROY)
JUDICIAL MEMBER**

Dated: 28.01.2026.

MP

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**