

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 8828/Del/2025 : Asstt. Year: 2017-18**

**ITA No. 8829/Del/2025 : Asstt. Year: 2017-18**

Mansoor Baitha, 25, 1 <sup>st</sup> Floor, Opp. Electricity Office, Rani Jhansi Road, Motia Khan, New Delhi-110055	Vs	Income Tax Officer, Ward-62(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. BLDPB8793G</b>		

**Assessee by: Sh. Deepak Oswal, CA**

**Revenue by : Sh. Manoj Kumar, Sr. DR**

**Date of Hearing: 27.01.2026**

**Date of Pronouncement: 27.01.2026**

**ORDER**

These assessee's twin appeals for Assessment Year 2017-18 arise against the CIT(A)/NFAC, Delhi's DIN & order Nos. ITBA/NFAC/S/250/2025-26/1080998632(1) & 1080998762(1) dated 22.09.2025, in proceedings u/s 147/144 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.
3. Delay of 26 days (ITA No. 8828/Del/2025) and 29 days (ITA No. 8829/Del/2025) in filing of the twin appeals are condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. Next comes the first and foremost issue between the parties. It emerges at the outset that going by the learned assessing authority's twin order(s) for A.Y. 2017-18 herein that it had initiated section 148 proceedings; under the "old" scheme vide notice signed on 31.03.2021 which was admittedly issued on 01.04.2021 at 12:47:47 and delivered at 12:47:53 AM. Meaning thereby that neither the impugned proceedings have been initiated on or before 01.04.2021 under the "old" scheme nor as per the "new" scheme as the case may be, going by Suman Jeet Agarwal Vs. ITO (2022) 143 taxmann.com 11 (Del.). This being the clinching factual position, I find no merit in the impugned reopening(s) which stand quashed in very terms therefore. The Revenue's vehement contentions in support thereof are hereby rejected.

5. These assessee's twin appeals ITA Nos. 8828 & 8829/Del/2025 are allowed. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 27/01/2026.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 27/01/2026**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**