

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 7125/Del/2025 : Asstt. Year: 2012-13

Mohammad Parwaiz Akhtar, D-46, Rosewood City, Sector-49, Gurgaon-122001 (APPELLANT)	Vs	Income Tax Officer, Ward-2(5), Gurgaon-122001 (RESPONDENT)
PAN No. AJVPA8534D		

Assessee by: Sh. Shikhar Garg, Adv.

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 29.01.2026	Date of Pronouncement: 29.01.2026
------------------------------------	--

ORDER

This assessee's appeal for Assessment Year 2012-13 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1064352870(1) dated 25.04.2024, 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. 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. This tribunal's attention is invited to the approval dated 26.03.2019 (page 11 & 12 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, I accept the instant legal ground in very terms. This reopening is quashed therefore.

4. All other pleadings on merits stand rendered academic.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 29/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 29/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR