

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

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

**ITA No.2894/Del/2025
(Assessment Year:2017-18)**

M/s Galax Minerals (P)Ld. 591, 2 nd Floor, Udyog Vihar, Phase-V, Industrial Complex Dundahera, Gurugram, 122016	Vs.	Income Tax Officer Ward-10(1) New Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AADCG7346K		
Appellant	..	Respondent

Appellant by :	Sh. Lalit Mohan, CA Sh. Ankit Kumar, Adv.
Respondent by :	Ms. Pooja Swaroop, CIT, DR

Date of Hearing	28.01.2026
Date of Pronouncement	30.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 25.03.2025 of the Ld. National Faceless Appeal Centre (NFAC) Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’)

in DIN & Order No : ITBA/NFAC/S/250/2024-25/1075010446(1) arising out of the order dated 19.05.2023 u/s 147 r.w.s 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the Assessment Unit, Income Tax Department for AY: 2017-18.

2. At the time of hearing Id. Counsel has pointed out that assessee has raised grounds on merits as well as law and primarily at this stage assessee is pressing ground No. 2.7 by which assessee has challenged the reassessment order on the basis that the notice u/s 148A(b) of the Act issued on 21.03.2024 u/s 148 of the Act is not issued after due compliance and as per Section 151 of the Act and for that Id. Counsel has drawn our attention to the copy of approval dated 23.07.2022 available at page No. 58 of the paper book and it shows that as for AY: 2017-18 the approval was sought from Principle Commissioner of Income Tax-04, Delhi on 07.07.2022 while the law stands settled that as approval sought to have been taken of Principle Chief Commissioner of Income Tax and that vitiates the approval. Reliance is placed of the decision of Hon'ble Supreme Court in the case of Union of India Vs. Rajiv Bansal (2024) 10 TMI 264 which has been relied by this

Bench in ITA No. 1899 & 1900/Del/2025 order dated 29.07.2025 in para 3 & 4 which is reproduced below:

“3. In regard to ITA No.1900/Del/2025 for AY 2017-18, the ld. AR has submitted that there was no valid approval for the purpose of section 151 of the Act and appreciating the contention of the ld. AR, we find that in the present case, order u/s 148A(d) has been passed and, thereafter, notice u/s 148 has been issued. The order u/s 148A(d) has been passed and notice issued on 27.07.2022, i.e., after three years from the end of AY 2017-18. The Hon’ble Supreme Court in Union of India vs. Rajeev Bansal, 2024 (10) TMI 264, order dated 03.10.2024, has held in para 81 as follows:-

“81. This Court in Ashish Agarwal (supra) directed the assessing officers to “pass orders in terms of Section 148-A(d) in respect of each of the assesses concerned.” Further, it directed the assessing officers to issue a notice under Section 148 of the new regime “after following the procedure as required under Section 148-A.” Although this Court waived off the requirement of obtaining prior approval under Section 148A(a) and Section 148A(b), it did not waive the requirement for Section 148A(d) and Section 148. Therefore, the assessing officer was required to obtain prior approval of the specified authority according to Section 151 of the new regime before passing an order under Section 148A(d) or issuing a notice under Section 148. These notices ought to have been issued following the time limits specified under Section 151 of the new regime read with TOLA, where applicable.”

4. Thus, prior approval of Principal Chief Commissioner or Principal Director General and where these two authorities are not there, then, the Chief Commissioner or Director General are competent authorities to grant the approval.

However, in the case in hand, such approval of these competent authorities have not been taken and the copy of notice on record shows that the approval has been accorded by the Principal Commissioner of Income-tax-1, New Delhi on 27.07.2022 which seems to have been as per the old regime. Thus, we are inclined to sustain the ground no.4 in impugned order for in AY 2017-18. The appeal of the assessee in ITA No.1900/Del/2025 is allowed. The impugned assessment is quashed.”

3. In the light of the aforesaid the ground as raised is sustained and the appeal of the assessee is allowed. The impugned order is quashed.

Order pronounced in the open court on 30.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 30.01.2026
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI