

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.9138/Del/2025
Assessment Year: 2020-21**

M/s AITA Polymers (P) Ltd. Flat No.53, 2 nd Floor, Tower Apartment, DDA SFS Flats, BLK-SD, Pitampura Landmark Near Delhi-110034	Vs.	Income Tax Officer, Ward-2(1), New Delhi
PAN:AACCD0831D		
(Appellant)		(Respondent)

Assessee by	Shri Lalit Mohan, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	22.01.2026
Date of pronouncement	22.01.2026

ORDER

This assessee's appeal for assessment year 2020-21, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No:ITBA/NFAC/S/250/2025-26/1082343702(1), dated 06.11.2025 involving proceedings under section 147 r.w.s.143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee/appellant raises his first and foremost legal

argument/ground that the impugned reopening initiated by the ld. ITO, Ward-2(1), Delhi, vide section 148 dated 29.03.2024 is not sustainable in law since it is a corporate entity who had filed its return on 15.02.2021 declaring income of Rs.31,36,620/- (at page-1 of the paper book), whereas, the CBDT landmark Circular no.1/2011 had made it clear long back that such a corporate entity declaring income of Rs.30 lakh or more could only be assessed not by any Income Tax Officer but by Deputy or Assistant Commissioner; as the case may be.

3. This clinching factual position has gone unrebutted from the revenue side. I thus hold in this factual backdrop that the impugned reopening is not sustainable in law going by the CBDT's foregoing circular. Quashed accordingly.

4. All other pleadings between the parties on merits etc. stand rendered academic.

5. The assessee's appeal is allowed.

Order pronounced in the open court on 22nd January, 2026.

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 22nd January, 2026.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi