

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, DEHRADUN  
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER  
ITA No. 221/DDN/2025 (A.Y. 2013-14)**

Sheikh Ikbal Husen 89, Kohinoor Niwas, SewlaKalan, Majra, Dehradunh, 248001, Uttarakhand <b>PAN: ABKPH0787Q</b>	Vs	Assessment Unit Income Tax Officer, Ward 1(1) (3) AaykarBhawan, 13-A, Subhash Road, Dehradun
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Sh. PankajGoel, Adv	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	09/02/2026	
Date of Pronouncement	11/02/2026	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 25/08/2025 for the Assessment Year 2013-14.

2. The Ld. Counsel for the Assessee arguing on Additional Ground No. 1 of Appeal, submitted that the approval dated 31/03/2021 issued u/s 151 of the Act has been granted by the PCIT instead of CCIT. The Ld. Counsel relying on the order of the Co-ordinate Bench of the Tribunal dated 10/12/2024 in ITA No. 3720/Del/2024 in the case of Kavita

Sharma Vs. Income Tax officer and also the CBDT Instruction dated 04/03/2021, sought for allowing the additional grounds of Appeal.

3. Per contra, the Ld. Ld. Departmental Representative relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

4. We have heard both the parties and perused the material available on record. In the present case, the approval u/s 151 of the Act has been granted by the Principal Commissioner of Income Tax, Dehradun. The Assessee contended that since the approval has been granted by the Authority who is not competent under law, consequent assessment order framed based on the said erroneous approval, cannot be sustained.

5. The identical issue has been decided by the Co-ordinate Bench of the Tribunal in the case of Kavita Sharma (supra) in following manners:-

*“6. Learned Counsel then took us through the relevant notice under Section 148 dated 31st March, 2021, which is enclosed in assessee’s paper book at page 1 wherein in the notice itself, the Assessing Officer recorded that necessary satisfaction of PCIT, Ghaziabad is obtained. He also took us through the relevant approval under Section 151 of the Act and the approving authority is mentioned as PCIT/CIT and finally one Officer named Amitav, PCIT, Ghaziabad has given approval on 30th March, 2021. The entire controversy now is whether the PCIT or CCIT has to give approval for issuance of notice under Section 148. The issuance of notice under Section 148 could have been issued as per the authorities under Section 151 of the Act. The CBDT, vide instruction F.No.225/40/2021/ITA-II dated 4th March, 2021 has categorically stated that the cases fall under clause 1(v) i.e., cases of information received from any income tax authority requiring action under Section 148 of the Act with the approval of Chief Commissioner of*

*Income Tax concerned can be issued. Further clarification was made on 12th March, 2021 wherein it was clarified vide instruction F.No.225/40/2021/ITA-II that the notices under Section 148 of the Act can be issued with the approval of CCIT concerned only. This clarification clearly proves that the approving authority under Section 151 of the Act for the purpose of approval of notice under Section 148 of the Act is CCIT and not PCIT. Here, in the present case, we notice that the PCIT has issued the notice. When these facts were confronted to the learned Senior DR, he could not controvert the above facts. Since the approval is bad in law, the consequent action i.e., issuance of notice itself is bad in law. Once the notice under Section 148 is bad in law, the consequent assessment cannot stand. Hence, we quash the reopening under Section 148 ITA No.3720/Del/2024 4 and consequently, the assessment order. We reverse the order of learned CIT(A) and that of the Assessing Officer and the appeal of the assessee is allowed.”*

6. Considering the fact that the approval u/s 151 has been accorded by the PCIT, Dehradun instead of CCIT as required under law, by following the ration laid down by the Co-ordinate Bench of the Tribunal in the case of Kavita Sharma (supra), we set aside the assessment order and also the order of the Ld. CIT(A).

7. In the result, Appeals of the Assessee is allowed.

**Order pronounced in the open court on 11<sup>th</sup> February, 2026**

Sd/-  
**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

Date:- 11.02.2026  
Reshma Naheed, Sr.P.S

Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI