

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, KOLKATA

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No. 2142/Kol/2025
(Assessment Year 2012-2013)**

Jiya Exim Private Limited,
28/8, Chandra Roy Road,
Kolkata - 700039
[PAN: AAACF4391E]

..... **Appellant**
vs.

Income Tax Officer,
Ward 5(1), Kolkata,
Aayakar Bhawan, P-7,
Chowringhee Sqaure,
Kolkata – 700069

..... **Respondent**

Appearances by:

Assessee represented by : Sunil Surana, AR

Department represented by : Monalisa Pal Mukherjee, JCIT, Sr. DR

Date of concluding the hearing : 29.01.2026

Date of pronouncing the order : 17.02.2026

ORDER

The present appeal filed by the assessee arises from order dated 18.02.2025 passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)].

2. At the outset, there is a delay of 142 days in filing the appeal by the assessee for which condonation petition along with affidavit is filed before us. After perusing the affidavit, we find that the delay is for reasonable cause and is accordingly, condoned.

3. The issues raised in Ground No. 1 is against the order of Ld. CIT(A) setting aside the assessment to the file of the AO instead of quashing re-

opening of assessment as the approval u/s 151 of the Act is mechanical in nature and not in accordance with law.

4. Brief facts of the case are that the assessee filed the return of income on 22.09.2012 declaring total income at Rs. 10,50,251/-. The case of the assessee was reopened u/s 147 by issuing notice u/s 148 of the Act on 30.03.2019 after obtaining approval u/s 151(1) of the Act of the competent authority. Reopening was done after AO received information from the Investigation Wing, Kolkata that the assessee company is beneficiary of Rs. 55,00,000/- by way of accommodation entry received from shell entity. Accordingly, the assessee filed return of income in compliance of notice u/s 148 of the Act on 04.04.2019. Thereafter, statutory notices along with questionnaire were issued. The assessee did not furnish all the details and evidences before the AO qua the money received. Finally, the assessment was framed by the AO u/s 144/147 of the Act vide order dated 06.12.2019 by making addition of Rs. 55,00,000/- by treating the same as unaccounted money.

5. In the appellate proceedings, the Ld. CIT(A) affirmed the order of AO.

6. After hearing the rival contention and perusing the material available on record, we find that the case of the assessee was reopened u/s 147 by the AO by issuing notice u/s 148 of the Act on 30.03.2019 after obtaining approval u/s 151 of the Act, a copy of the approval is available at page no. 3-4 which is extracted below for the sake of ready reference:

Form for recording the reasons for initiating proceedings u/s.148 and for obtaining the approval of the Commissioner of Income-tax / Central Board of Direct Taxes

1	Names and addresses of the assessee	M/S. JIYA EXIM PRIVATE LIMITED
2	PAN	AAACF4391E
3	Status	Company
4	District / Circle / Range	Ward -5(4), Kolkata
5	AY in respect of which it is proposed to issue notice u/s.148	2012-13
6	The quantum of income which has escaped assessment	Rs. 55,00,000/-
7	Whether the provision of section 147(a) or 147(b) are applicable or both the sections are applicable	147(b)
8	Whether the assessment is proposed to be made for first time, if the reply is in the affirmative, please state:	Yes
	Whether any voluntary return had already been filed;	Yes
9	If the answer to item 8 is the negative, please state :	NA
	The income originally assessed	Rs. 10,50,251/- U/s 143(1)
	Whether it is case under assessment, assessment at too low a rate, assessment which has been made the subject of excessive relief of allowing excessive loss or depreciation.	No
10	Whether the provision of section 150(1) are applicable. If the answer is in the affirmative, the relevant facts may be stated against item no.11 may also be brought out that the provision of section 150(2) would not stand in the way of initiating Proceedings u/s.147.	No
11	Reasons for the belief that income has escaped assessment:	As per separate sheet enclosed
	Dated:	March, 2019
	Name :	Rose Mani Xess
	Designation:	ITO Ward 5(4), Kolkata

कृष्णा साहू
KRISHNA SAH
आयकर अधिकारी, वार्ड-5(4), कोलकाता
Income Tax Officer
Ward-5(4), Kolkata
पी-7, चौरंगी सेक्टर, कोलकाता-700009
e-7, Chaurangi Sector, Kolkata-700009
PHONE NO. 23

CERTIFIED TO BE TRUE COPY

For JIYA EXIM (P) LTD.

Vinit J. S.


Director

12. Whether the Addl. Commissioner is satisfied on the reasons recorded by the ITO/DCIT/ACIT that it is a fit case for the issue of Notice u/s.148	Yes RM
Dated:	March, 2019
Name :	SK. Z.H. TANWEER
Designation:	Addl. C.I.T. Range-5, Kolkata. Signature of Officer

कृष्णा साव
KRISHNA SAW
 आयकर अधिकारी, वार्ड-5(1), कोलकाता
 Income Tax Officer
 Ward-5(1), Kolkata
 पी-7, चौमंठी स्क्वायर, कोलकाता-69
 P-7, Chowmthi Square, Kolkata-69
 CODE NO: 139219

16/01/28
 CERTIFIED TO BE TRUE COPY

For JIYA EXIM (P) LTD.
 Vinod J. S.
 Director

13	Whether the Commissioner / Board is satisfied on the reasons recorded by the ITO/DCIT/ACIT that it is a fit case for the issue of Notice u/s.148	← 16/01/20
	Dated:	March, 2019
	Name :	JAYANT DIDI
	Designation:	Pr.C.I.T.-2, Kolkata.
		 Signature of Officer

VERIFIED TO BE TRUE COPY 16/01/20

जयंत दिदी
JAYANT DIDI
Pr. Commis. - 2 Kolkata

कृष्णा साह
KRISHNA SAW
Income Tax Officer
West-8(1), Kolkata
7, केंद्रीय कार्यालय, दोलखाना-1
Square, Kolkata

For JIYA EXIM (P) LTD.

Vincent J. ...

7. On perusal of above, we observe that the Ld. PCIT-2, Kolkata has just put the signature on the approval without mentioning/noting his satisfaction. Therefore, the very purpose to granting approval u/s 151 of the Act is defected as the same is provided the safeguard against any wrongful opening of assessment. In our opinion, the said approval is invalid and consequently, the notice issued u/s 148 of the Act as well as assessment framed u/s 144/147 of the Act are also invalid and nullity in the eyes of law. The case of the assessee finds supports the decision of the coordinate Bench of the Tribunal in the case of Anju Daruka, Vs. ITO 3(1), ITA No. 2143/Kol/2024, AY 2013-14, order dated 01.04.2025, wherein the similar issue has decided in favour of the assessee. The relevant part is extracted below:

"012. So far as the approval of the ld. PCIT is concerned which is said to be mechanical and without application of mind and sans recording his satisfaction, we note that the ld. PCIT has granted approval by mentioning "yes, it is fit case" then put his signature. In our opinion the said approval is not valid approval as PCIT has not recorded his satisfaction on the basis of facts and proposal place before him by the lower authorities. The case of the assessee is squarely covered by the decision of Hon'ble Delhi High court in the case of Capital Broadways (P.) Ltd. vs. Income-tax Officer (supra), wherein the Hon'ble court has held as under: -

"12. We take note that request for approval under Section 151 of the Act in a printed format (Annexure P-6) was placed before the ACIT, who after according his satisfaction, placed the same before the PCIT. PCIT granted the approval on the very same day. The approval accorded by the ACIT and PCIT in Column No. 11 & 12 are extracted below:-

"11. Whether the Addl. CIT is satisfied on the reasons recorded by AO that it is a fit Case for the issue of notice u/s 148.

I am satisfied

Sd/- (G.G. Kamei)

Addl. CIT, Range-5, New Delhi

Dated 22.03.2017

12. Whether the Pr. Commissioner is satisfied: On the reasons recorded by the AO that it is a fit case for the issue of notice u/s 148.

Yes I am satisfied Sd/-

P.K. Gupta)

Pr. Commissioner of Income Tax-2, New Delhi

Dated: 22.03.2017"

13. The satisfaction arrived at by the concerned Officer should be discernible from the sanction order passed under Section 151 of the Act. However, as may be seen, the approval order is bereft of any reason. There is no whisper of any material that may have weighed for the grant of approval.

14. Even the bare minimum requirement of the approving authority having to indicate what the thought process was, is missing in the aforementioned approval order. While elaborate reasons may not have been given, at least there has to be some indication that the approving authority has examined the material prior to granting approval. Mere appending the expression "Yes I am satisfied" says nothing. The entire exercise appears to have been ritualistic and formal rather than meaningful, which should be the rationale for the safeguard of an approval by a high ranking official. Reasons are the link between material placed on record and the conclusion reached by the authority in respect of an issue, since they help in discerning the manner in which the conclusion is reached by the concerned authority.

15. This Court in the case of *The Principal Commissioner of Income - tax v. Pioneer Town Planners Pvt. Ltd.* (2024) SCC OnLine Del 1685/[2024] 160 taxmann.com 652/465 ITR 356 (Delhi) while dealing with an identical challenge of approval, having been accorded mechanically, had held as under:-

"13. The primary grievance raised in the instant appeal relates to the manner of recording the approval granted by the prescribed authority under Section 151 of the Act for reopening of assessment proceedings as per Section 148 of the Act.

xxxxxxxxxxxxx

17. Thus, the incidental question which emanates at this juncture is whether simply penning down "Yes" would suffice requisite satisfaction as per Section 151 of the Act. Reference can be drawn from the decision of this Court in *N. C. Cables Ltd.*, wherein, the usage of the expression "approved" was considered to be merely ritualistic and formal rather than meaningful. The relevant paragraph of the said decision reads as under:-

"11. Section 151 of the Act clearly stipulates that the Commissioner of Income-tax (Appeals), who is the competent authority to authorize the reassessment notice, has to apply his mind and form an opinion. The mere appending of the expression "approved" says nothing. It is not as if the Commissioner of Income-tax (Appeals) has to record elaborate reasons for agreeing with the noting put up. At the same time, satisfaction has to be recorded of the given case which can be reflected in the briefest possible manner. In the present case, the exercise appears to have been ritualistic and formal rather than meaningful, which is the rationale for the safeguard of an approval by a higher ranking officer. For these reasons, the court is satisfied that the findings by the Income-tax Appellate Tribunal cannot be disturbed."

18. Further, this Court in the case of *Central India Electric Supply Co. Ltd. v. ITO* [2011 SCC OnLine Del 472] has taken a view that merely rubber stamping of "Yes" would suggest that the decision was taken in a mechanical manner. Paragraph 19 of the said decision is reproduced as under: -

"19. In respect of the first plea, if the judgments in *Chhugamal Rajpal* [1971] 79 ITR 603 (SC) , *Chanchal Kumar Chatterjee* [1974] 93 ITR 130 (Calcutta) and *Govinda*

*Choudhury and Sons case [1977] 109 ITR 370 (Orissa) are examined, the absence of reasons by the Assessing Officer does not exist. This is so as along with the proforma, reasons set out by the Assessing Officer were, in fact, given. However, in the instant case, the manner in which the proforma was stamped amounting to approval by the Board leaves much to be desired. It is a case where literally a mere stamp is affixed. It is signed by an Under Secretary underneath a stamped Yes against the column which queried as to whether the approval of the Board had been taken. Rubber stamping of underlying material is hardly a process which can get the imprimatur of this court as it suggests that the decision has been taken in a mechanical manner. Even if the reasoning set out by the Income-tax Officer was to be agreed upon, the least which is expected is that an appropriate endorsement is made in this behalf setting out brief reasons. Reasons are the link between the material placed on record and the conclusion reached by an authority in respect of an issue, since they help in discerning the manner in which conclusion is reached by the concerned authority. Our opinion is fortified by the decision of the apex court in *Union of India v. M. L. Capoor*, AIR 1974 SC 87, 97 wherein it was observed as under:*

"27.... We find considerable force in the submission made on behalf of the respondents that the 'rubber stamp' reason given mechanically for the supersession of each officer does not amount to 'reasons for the proposed supersession'. The most that could be said for the stock reason is that it is a general description of the process adopted in arriving at a conclusion. 28.... If that had been done, facts on service records of officers considered by the Selection Committee would have been correlated to the conclusions reached. Reasons are the links between the materials on which certain conclusions are based and the actual conclusions. They disclose how the mind is applied to the subject-matter for a decision whether it is purely administrative or quasi-judicial. They should reveal a rational nexus between the facts considered and the conclusions reached. Only in this way can opinions or decisions recorded be shown to be manifestly just and reasonable."(emphasis supplied)." 19. In the case of *Chhugamal Rajpal*, the Hon^{ble} Supreme Court refused to consider the affixing of signature alongwith the noting "Yes" as valid approval and had held as under:- "5. –

Further the report submitted by him under Section 151(2) does not mention any reason for coming to the conclusion that it is a fit case for the issue of a notice under Section 148. We are also of the opinion that the Commissioner has mechanically accorded permission. He did not himself record that he was satisfied that this was a fit case for the issue of a notice under Section 148. To Question 8 in the report which reads "whether the Commissioner is satisfied that it is a fit case for the issue of notice under Section 148", he just noted the word "yes" and affixed his signatures thereunder. We are of the opinion that if only he had read the report carefully, he could never have come to the conclusion on the material before him that this is a fit case to issue notice under Section 148. The important safeguards provided in Sections 147 and 151 were lightly treated by the Income Tax Officer as well as by the Commissioner. Both of them appear to have taken the duty imposed on them under those provisions as of little importance. They have substituted the form for the substance."

*20. This Court, while following *Chhugamal Rajpal* in the case of *Ess Adv. (Mauritius) S. N. C. Et Compagnie v. ACIT [2021 SCC OnLine Del 3613]*, wherein, while granting the approval, the ACIT "This is fit case for issue of notice under section 148 of-has written the Income- tax Act, 1961. Approved", had held that the said approval would only amount to endorsement of language used in Section 151 of the Act and would not reflect any independent application of mind. Thus, the same was considered to be flawed in law.*

21. The salient aspect which emerges out of the foregoing discussion is that the satisfaction arrived at by the prescribed authority under Section 151 of the Act must be clearly discernible from the expression used at the time of affixing its signature while according approval for reassessment under Section 148 of the Act. The said approval cannot be granted in a mechanical manner as it acts as a linkage between the facts considered and conclusion reached. In the instant case, merely appending the phrase "Yes" does not appropriately align with the mandate of Section 151 of the Act as it fails to set out any degree of satisfaction, much less an unassailable satisfaction, for the said purpose.

22. So far as the decision relied upon the Revenue in the case of Meenakshi Overseas Pvt. Ltd. is concerned, the same was a case where the satisfaction was specifically appended in the proforma in " Yes, I am satisfied\ Moreover, paragraph 16 of-terms of the phrase the said decision distinguishes the approval granted using the expression "Yes" by citing Central India Electric Supply, which has already been discussed above. The decision in the case of Experion Developers P. Ltd. would also not come to the rescue of the Revenue as the same does not deal with the expression used in the instant appeal at the time of granting of approval.

23. Therefore, it is seen that the PCIT has failed to satisfactorily record its concurrence. By no prudent stretch of imagination, the expression "Yes" could be considered to be a valid approval. In fact, the approval in the instant case is apparently akin to the rubber stamping of "Yes" in the case of Central India Electric Supply."

16. In the case of Principal Commissioner of Income -tax v. Meenakshi Overseas (P.) Ltd. [IT Appeal No. 651 of 2015, dated 26-5-2017] while reiterating that the satisfaction has to be accorded on the reasons recorded by the Assessing Officer that it is a fit case for the issue of such notice, the Court noted that by writing the words "Yes, I am satisfied" the mandate of Section 151(1) of the Act as far as approval of Additional CIT was concerned, stood satisfied. However, we may take note that such finding was arrived at by the Court in light of the fact that Additional CIT addressed a letter to the ITO stating as under:-

"In view of the reasons recorded under Section 148(2) of the IT Act, approval for issue of notice under Section 148 is hereby given in the above-mentioned case, you are, accordingly directed to issue notice under Section 148 and submit a compliance report in this regard at the earliest."

17. Such letter sent by the Additional CIT to the ITO clearly reveals that the sanction was accorded after due application of mind and on considering the reasons narrated by the Assessing Officer. However, in the present case, there is no such material to come to the conclusion that PCIT granted approval after considering the reasons assigned by the Assessing Officer. The decision rendered in Meenakshi Overseas (P.) Ltd. (supra), is therefore not applicable to the facts and circumstances of the present case.

18. Dealing with an identical challenge where the competent authority just recorded "Yes I am satisfied", the Madhya Pradesh High Court in the case of CIT v. S. Goyanka Lime & Chemicals Ltd. ITA 82/2012/[2015] 56 taxmann.com 390/231 Taxman 73 (MP) held as under:-

"7. We have considered the rival contentions and we find that while according sanction, the Joint Commissioner, Income Tax has only recorded so "Yes, I am

satisfied". In the case of Arjun Singh (supra), the same question has been considered by a Coordinate Bench of this Court and the following principles are laid down:-

"The Commissioner acted, of course, mechanically in order to discharge his statutory obligation properly in the matter of recording sanction as he merely wrote on the format "Yes, I am satisfied" which indicates as if he was to sign only on the dotted line. Even otherwise also, the exercise is shown to have been performed in less than 24 hours of time which also goes to indicate that the Commissioner did not apply his mind at all while granting sanction. The satisfaction has to be with objectivity on objective material.

8. *If the case in hand is analysed on the basis of the aforesaid principle, the mechanical way of recording satisfaction by the Joint Commissioner, which accords sanction for issuing notice under section 148, is clearly unsustainable and we find that on such consideration both the appellate authorities have interfered into the matter. In doing so, no error has been committed warranting reconsideration."*

19. *The SLP challenging the decision rendered by the Madhya Pradesh High Court was dismissed by the Supreme Court CIT) v. S. Goyanka Lime & Chemical Ltd. [2015] 64 taxmann.com 313/237 Taxman 378 (SC).*

20. *As explained in the above cases, mere repeating of the words of the statute, mere rubber stamping of the letter seeking sanction or using similar words like "Yes, I am satisfied" will not satisfy the requirement of law. Hence, we are of the firm view that PCIT has failed to satisfactorily record his concurrence. The mere use of expression "Yes, I am satisfied" cannot be considered to be a valid approval as the same does not reflect an independent application of mind. The grant of approval in such manner is thus flawed in law.*

21. *Hence, for the aforesaid reasons, we are of the view that the approval granted by the PCIT for issuance of notice under Section 148 of the Act is not valid and therefore the impugned notice under Section 148 dated 24.03.2017 cannot be sustained. Accordingly, the impugned notice is set aside.*

013. *We also note that in this case the reliance made by the ld. DR in the case of Prem Chand Shaw (Jaiswal) vs. Assistant Commissioner (supra), wherein the Hon'ble Calcutta High Court has held that the sanction granted under section 151(2), when reasons on basis of which sanction was sought for, could not be assailed and the said decision of the Hon'ble High Court has been distinguished by the Tribunal in the case of ITO Vs. Shri Anil Kumar Loharua, in ITA No. 1315/Kol/2016 vide order dated 28.08.2019, wherein the Tribunal vide para no.6 held as under:-*

"6. We have heard the arguments of both the sides and also perused the relevant material available on record. In support of the revenue's case on the issue under consideration, the ld. D.R. has relied on the decision of the Hon'ble Calcutta High Court in the case of Prem Chand Shaw (Jaiswal) –vs.- ACIT [383 ITR 597]. He has contended that the said decision of the Hon'ble Jurisdictional High Court is squarely applicable in the present case as it was held by Their Lordships that the mere fact that the Additional Commissioner did not record his satisfaction in so many words should not render invalid the satisfaction granted under section 151(2) of the Act. However, as rightly contended by the ld. Counsel for the assessee, the said case cited by the ld. D.R. is distinguishable on facts, inasmuch as, the assessee in the said case had restricted his challenge to the validity of notice under section 148 only on the ground that sanction under section 151 was not valid and the basis for reasons furnished by the Assessing Officer in the notice under section 148 was never in

dispute. Keeping in view this factual position prevalent in the said case, it was held by the Hon'ble Jurisdictional High Court that the mere fact that the Additional Commissioner did not record his satisfaction in so many words should not render invalid the satisfaction granted under section 151(2) of the Act when the reason on the basis of which sanction was sought for could not be assailed. In the present case, the facts involved, however, are materially different, inasmuch as, the validity of reopening of assessment was challenged by the assessee on various grounds by making a detailed submission and the relevant judicial pronouncements in support of the said submission were also cited before the ld. CIT(Appeals). As rightly contended by the ld. Counsel for the assessee, the decision of the Hon'ble Calcutta High Court in the case of the Prem Chand Shaw (Jaiswal) (supra) thus is not applicable in the present case being distinguishable on facts. On the other hand, the ratio of the judicial pronouncements cited on behalf of the assessee in the submission made before the ld. CIT(Appeals) in support of his case on this issue is squarely applicable and keeping in view the same, we do not find any infirmity in the impugned order of the ld. CIT(Appeals) cancelling the assessment made by the Assessing Officer under section 147/143(3) by holding the same to be invalid on the ground that the required approval under section 151(2) was granted by the concerned ld. CIT without recording her satisfaction. We accordingly uphold the impugned order of the ld. CIT(Appeals) on this issue and dismiss this appeal filed by the Revenue."

014. Considering the above facts and circumstances, we are of the view that the reopening of assessment has been invalidly made on two grounds (1) reasons recorded were vague and scanty and (2) the approval has been granted mechanically and is invalid. Consequently we quash the re-opening of assessment as well as assessment framed by the AO."

8. The case of the assessee is covered by the decision of jurisdictional High Court in the case of PCIT-2, Kolkata Vs. M/s Sambuddha Tracon Pvt. Ltd., ITAT/90/2022, IA No. GA/2/2022, order dated 15.11.2022, wherein the coordinate Bench has held as under:

"The revenue has raised the following substantial questions of law for consideration:

(i) Whether the Learned Tribunal has committed substantial error in law in quashing the reassessment order under Section 147/143(1) of the Income Tax Act, 1961 passed by the Assessing officer without disposing of the objection raised by the appellant, contrary to binding principle of law laid down in the judgment of the Hon'ble Supreme Court whereby it has been stated that non compliance of procedure would not make an order void or non est ?

(ii) Whether the Learned Tribunal has committed substantial error in law laid down by coming to the finding that satisfaction by the approving authority as mandates under Section 151 of Income Tax Act, was mechanical and in fact, rubber stamped and thus held that assessment is bad in law for want of recording proper satisfaction under Section 151 of the Income Tax Act, 1961 ?

We have heard Mr. Soumen Bhattacharjee, learned standing counsel appearing for the appellant/revenue and Mr. J. P. Khaitan, learned senior counsel assisted

by Mr. Soumya Kejriwal learned Advocate for the respondent/assessee and carefully perused the materials placed on record.

On going through the following paragraphs of the order passed by the Tribunal, we find that the learned Tribunal was fully justified in granting relief to the by dismissing the appeal of the revenue.

The relevant paragraphs are paras 14, 15 and 16 which are set out below :-

"14. Both on 17.03.2017 and on 27.03.2017, the AD sends separate proposals to the JCIT requesting for approval for re-opening of the assessment. The JCIT, Range-5, Kolkata vide his letter dated 29.03.2017 rejected the proposals dated 17.03.2017 and 28.03.2017 of re-opening of assessment. He also directed the AO to consider the reply of the assessee. He directed the AO not to send two separate proposals. Vide this letter dated 27.03.2017 by the ITO to the PCIT-2 bearing reference No. Ward-5(2)/Kolkata/147/2016-17/2667 speaks of approval by both, the JCIT, Range-5, Kolkata as well as the PCIT-2, Kolkata. These discrepancies could not be explained by the ld. DR.

15. Be it as it may it is absolutely clear that the objections raised by the assessee to the reasons recorded for re-opening and the re-opening itself vide its letter dated 22.11.2017 and 24.11.2017 were not disposed off by the AO. Thus the completion of assessment without disposal of these objections, makes the assessment bad in law as held in the case of Rabo India Finance Ltd. vs. DCIT (2012) 346 ITR 528 (Bombay) and in the case of Vishwanath Engineers vs. ACIT (2013) 352 ITR 549 (Gujarat). Thus this finding of the id. CIT(A) has to be upheld.

16. Even otherwise Section 151 of the Act mandates recording of satisfaction by the approving authority. In this case the satisfaction was mechanical and in fact a rubber stamp was used to state "Yes I am satisfied".

The revenue could not and cannot controvert the above factual finding recorded by the Tribunal. It is clear from the finding recorded by the Tribunal that the assessing officer abdicated the statutory responsibility in not disposing of the two objections raised by the assessee for the re-opening proceedings. Thus, we find there is no question of law much less substantial question of law arising for consideration in this appeal.

Accordingly, the appeal (ITAT/90/2022) stands dismissed."

9. Therefore, respectfully following the above decisions, we quash the approval granted u/s 151 of the Act by the Ld. PCIT , the notice issued u/s 148 of the Act and the assessment framed by the AO. Consequently, appeal of the assessee is allowed.

10. In the result, the appeal of the assessee is allowed.

Order pronounced on 17.02.2026

Sd/-
(Pradip Kumar Choubey)
Judicial Member

Sd/-
(Rajesh Kumar)
Accountant Member

Dated:17.02.2026
AK, Sr. P.S.

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches