

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN “DB BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**[THROUGH VIRTUAL MODE]**

**ITA No.122/DDN/2024  
[Assessment Year : 2017-18]**

ITO Ward-1(1)(3) Aaykar Bhawan, 13 A, Subhhash Road, Uttarakhand	vs	Rakesh Mohan Verma 144, Neshvilla Road, Dehradun, Uttarakhand- 248001 <b>PAN-ABBPVCV4728J</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Revenue by</b>	Shri A.S.Rana, Sr.DR	
<b>Assessee by</b>	Shri Amit Arora, CA & Shri Vishal Mishra, CA	
<b>Date of Hearing</b>	09.12.2025	
<b>Date of Pronouncement</b>	18.02.2026	

**ORDER**

**PER MANISH AGARWAL, AM :**

The present appeal is filed by the Revenue against the order dated 15.05.2024 by Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld. CIT(A)”] in Appeal No. CIT(A) Dehradun/10729/2019-20 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 27.12.2019 passed u/s 143(3) of the Act pertaining to Assessment Year 2017-18.

2. Brief facts of the case are that assessee filed his return of income, declaring total income 10,94,900/-. The case of the assessee

was selected for scrutiny through CASS with the issue “Large Cash Deposits compared to returned income”. Notice u/s 143(2) was issued on 08.08.2018, followed by notices u/s 142(1) issued from time to time. In response, the assessee filed replies and produced all the information and supporting documentary evidences for examination. The AO vide order dated 27.12.2019 passed u/s 143(3) of the Act assessed the income of the assessee at INR 1,53,25,642/- wherein addition of INR 69,81,000/- is made as unexplained money u/s 69A of the Act towards the bank deposits and further INR 9,60,568/- added as unexplained income being difference between deposits and income declared. Further an addition of INR 62,89,172/- is made as one fourth payments against loan repayment of Rs.251,56,689/- repaid from undisclosed sources u/s 69A of the Act.

3. Against the said order, assessee filed an appeal before Ld. CIT(A) who vide order dated 15.05.2024, allowed the appeal of the assessee.

4. Aggrieved by the order of Ld.CIT(A), Revenue is in appeal before the Tribunal by taking following grounds of appeal:-

1. *“On facts and circumstances of the case and in law, whether the CIT (A) was justified to cancel the assessment proceedings u/s 143 which has been passed on the underlying reason for selection of case which is well within the scope of limited scrutiny being 'Large cash deposits compared to returned income.*
2. *On facts and circumstances of the case and in law, whether the CIT (A) was justified to cancel the additions made on account of deposits made into bank accounts which have been treated as*

*unexplained money in the hands of the assessee u/s 69A of the I.T. Act and have been added to the total income of the assessee which is based on underlying reason for selection of case which is well within the scope of limited scrutiny being 'Large cash deposits compared to returned income.*


3. *On facts and circumstances of the case and in law, whether the CIT (A) was justified to cancel the additions made on account of excess receipts claimed which have added to the total income of the assessee as understated income under the head Income from other sources covered u/s 69A of the I.T. Act, 1961 which is based on underlying reason for selection of case which is well within the scope of limited scrutiny being 'Large cash deposits compared to returned income.*
4. *On facts and circumstances of the case and in law, whether the CIT (A) was justified to cancel the additions made on account of payments made against loan repayments as these deposits have been partly explained and have been added to the total income as deposited/repaid from undisclosed sources u/s 69A of the I.T. Act, 1961 which is based on underlying reason for selection of case which is well within the scope of limited scrutiny being 'Large cash deposits compared to returned income'.*
5. *On facts and circumstances of the case and in law, whether the CIT (A) was justified to cancel the assessment proceedings u/s 143 which has been passed on the underlying reason for selection of case well within the scope of limited scrutiny being and there has been no requirement as per the provision of the Act to obtain prior approval from competent authority as per CBDT Instruction for conversion of case from limited to complete scrutiny.*
6. *That the appellant craves leave to add or amend any other more ground of appeal as stated above as and when need for doing so may arise."*

5. Heard the contentions of both parties and perused the material available on record. **Grounds of appeal No.1 to 5** raised by the Revenue are that case of the assessee was selected for limited scrutiny for the reason, "large cash deposits compared to return of income". However, from the perusal of the assessment order, it is observed that additions have been made on various counts which

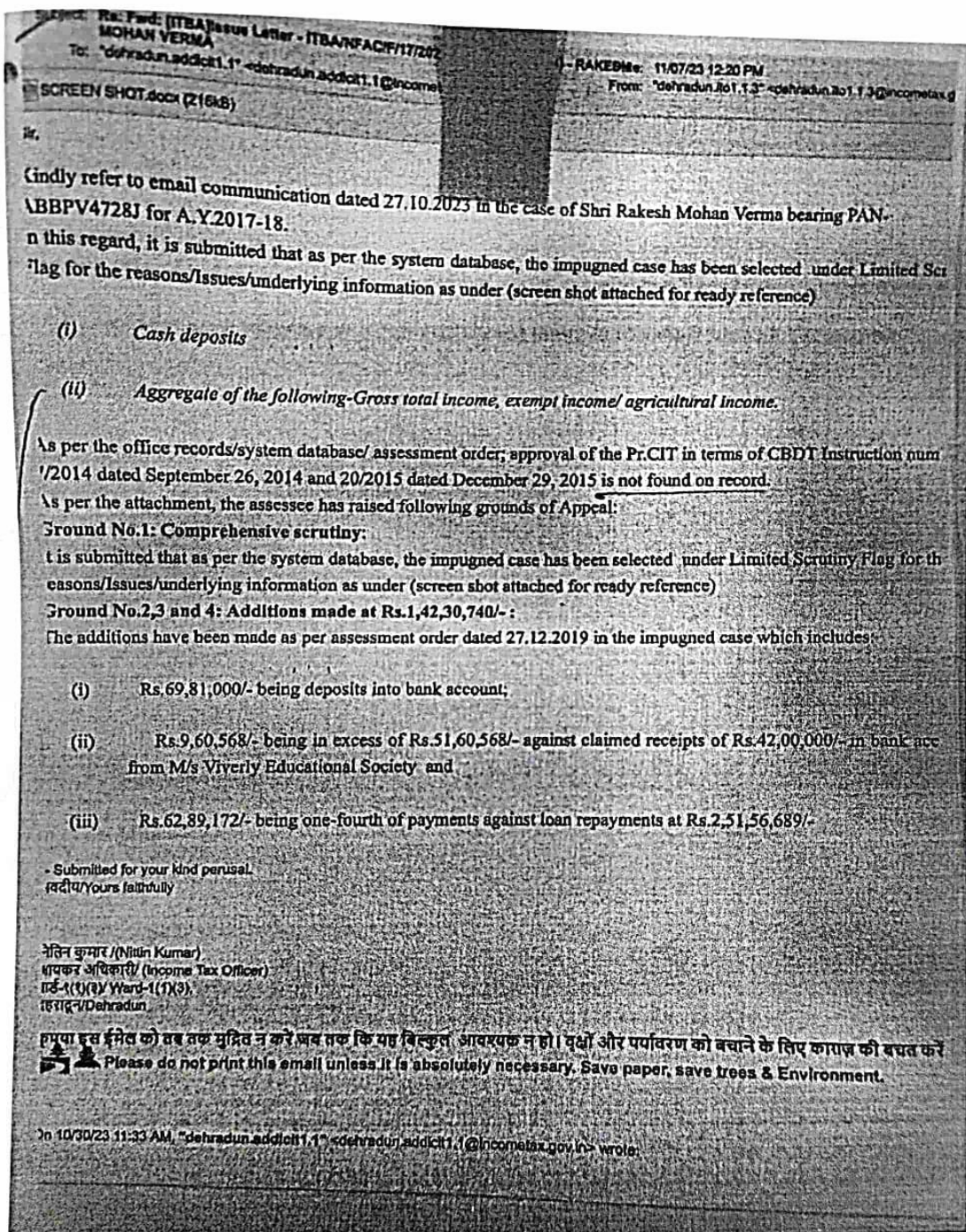
include deposits in the bank accounts alleging the same as undisclosed, repayment of loans alleging as made from undisclosed sources and on accounts of excess receipt not declared in the return of income filed by the assessee. Ld.CIT(A) after obtaining the Remand Report from the AO concluded that AO has completed the case by treating the case of the assessee as selected under comprehensive scrutiny and no approval was taken for conversion from limited scrutiny to complete scrutiny as per the CBDT guidelines. The relevant observations made by Ld. CIT(A) in para 6.2.2 to para 6.2.10 of the order are reproduced as under:-

6.2.2 It is seen from the para 2 of page 2 of the assessment order that the A.O. has stated that – *‘case of assessee selected for scrutiny through CASS with the issue “large cash deposits compared to returned income”*. Considering the appellant’s contention that the A.O. has proceeded to assess the case of the appellant as ‘comprehensive scrutiny’ without obtaining approval of the PCIT in terms of CBDT instruction no. 7 of 2014 dated 26.09.2014, 20 of 2014 dated 29.12.2015, during the course of appellate proceedings remand report was called for from the A.O. to verify whether the case of the appellant was selected under CASS for ‘limited scrutiny’ or ‘complete scrutiny’ and in case the case was selected for limited scrutiny, whether approval of PCIT was obtained for conversion of limited scrutiny to complete scrutiny as per CBDT instruction. For the sake of convenience and ready reference the letter sent to the A.O. calling for remand report is reproduced as under:

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A.Y. 2017-18  
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 <p>भारत सरकार / GOVERNMENT OF INDIA वित्त मंत्रालय / MINISTRY OF FINANCE आयकर विभाग / INCOME TAX DEPARTMENT राष्ट्रीय पत्रहीन विहीन अपील केंद्र / NATIONAL FACELESS APPEAL CENTRE (NFAC) दिल्ली / DELHI</p>			
<p>To:</p> <p>RANGE 1(1) DEHRADUN (DEHRADUN) (AMAR SINGH RANA) 13-A SUBHASH ROAD DEHRADUN 248001, Uttarakhand India</p>			
<p>Assessment Year: 2017-18</p>	<p>Dated: 27/10/2023</p>	<p>Appeal No. CIT (A) Dehradun 10729/2019-20</p>	<p>DIN &amp; Letter No. DRAFT</p>
<p>Sir/ Madam/ M/s</p> <p><b>Subject: Comments upon submission of the appellant</b></p> <p>During the appellate proceeding, the appellant, vide his submission dated 03.10.2023, has argued that</p> <p>"The appellant was subject to limited scrutiny proceedings u/s 143(2) of the Act pursuant to cash deposits during the year. The A.O. has proceeded to assess the case as a comprehensive scrutiny without obtaining approval of the Pr. CIT in terms of CBDT Instruction number 7/2014 dated September 26, 2014 and 20/2015 dated December 29, 2015. This renders the assessment void ab initio."</p> <p>In view of the above, you are requested to offer your comments alongwith documentary evidences on the said issue. Also clarify as to whether case selected under 'CASS' was for 'limited scrutiny' or 'complete scrutiny' and in case the case was selected under 'limited scrutiny', whether approval of Pr. CIT was obtained for conversion of limited scrutiny to complete scrutiny as per CBDT Instructions. If so,</p> <p>a copy of approval letter may also be provided to this office.</p> <p>You are also requested to submit the report on or before 15.11.2023 on the attached submission/grounds of appeals.</p> <p><small>Note: The website address of the e-filing portal has been provided from www.incometaxindia.gov.in to www.itceonline.gov.in Copyright © 2023 by Department of ITA (DDN) - 10000179000.pdf</small></p>			

6.2.3 In response the A.O. submitted remand report. Scanned copy of the same is reproduced herein under:



6.2.4 As can be seen from the remand report submitted by the A.O. the case of the appellant for the year under consideration was selected under 'limited scrutiny for the

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reasons / issues / under lying information – (i) cash deposits and (ii) aggregate of gross total income, exempt income / agricultural income. In the remand report the A.O. has further stated that as per the office records/ system database/ assessment order, approval of the Pr.CIT in term of CBDT instruction no. 07/2014 dated 26.09.2014 and 20/ 2015 dated 29.12.2015 is not found on record.

6.2.5 Thus it is clear from record that the case of the appellant for relevant assessment year was selected under 'limited scrutiny' and necessary approval under the said CBDT instructions was not obtained by the A.O. for conversion into 'complete scrutiny'. It is however noted from the impugned assessment order that in addition to the issue of cash deposits during demonetization period, the A.O. has made two separate additions on account of income from undisclosed sources – (i) on account of excess amount of Rs.9,60,568/- received by the appellant in his bank account from the society M/s. Biverly Education Society and (ii) Rs.62,89,172/- on account of ¼ payment against loan repayment. This clearly indicate that the A.O. has expanded the scope of limited scrutiny to complete / comprehensive scrutiny. As stated earlier and as submitted by the A.O. in the remand report that as per the office records / system database/ assessment order, approval of PCIT in terms of CBDT instruction no. 7 of 2014 dated 26.09.2014 and 20 of 2015 dated 29.12.2015 is not found on record, it is evident that the A.O. has not obtained approval of the PCIT in terms of said CBDT instructions before expanding the scope of limited scrutiny to complete scrutiny.

6.2.6 For the sake of convenience and ready reference CBDT instruction no. 7 of 2014 dated 26.09.2014 and 20 of 2015 dated 29.12.2015 are reproduced herein under:

**SECTION 143, READ WITH SECTION 142 OF THE INCOME-TAX ACT, 1961 - ASSESSMENT - SCOPE OF ENQUIRY IN CASES SELECTED FOR SCRUTINY DURING FINANCIAL YEAR 2014-15 ON BASIS OF AIR/CIB/26AS MISMATCH INSTRUCTION NO.7/2014 [F.NO.225/229/2014-ITA.II], DATED 26-9-2014**

*It has come to the notice of the Board that during the scrutiny assessment proceedings some of the AOs are routinely calling for information which is not relevant, for enquiry into the issues to be considered. This has been causing undue harassment to the taxpayers and has also drawn adverse criticism from several quarters. Further, feedback and analysis of such orders indicates that many times the core issues, which formed the basis of selection of the case for scrutiny were not examined properly. Such instances primarily occurred in cases selected for scrutiny under Computer Aided Scrutiny Selection ('CASS') for verification of specific information obtained from third party sources which apparently did not match with the details submitted by the taxpayer in the return- of-income.*

**2. Therefore, for proper administration of the Income-tax Act, 1961 ('Act'), Central Board of Direct Taxes, by virtue of its powers under section 119 of the Act, in supersession of earlier instructions/guidelines on this subject, hereby directs that the cases selected for scrutiny during the Financial Year 2014-20(15 under CASS, on the basis of either AIR data or CIB**

information or for non re-conciliation with 26AS data, the scope of enquiry should be limited to verification of these particular aspects only. Therefore, in such cases, an Assessing Officer shall confine the questionnaire and subsequent enquiry or verification only to the 2 specific point(s) on the basis of which the particular return has been selected for scrutiny.

3. The reason(s) for selection of cases under CASS are displayed to the Assessing Officer in AST application and notice u/s 143(2), after generation from AST, is issued to the taxpayer with the remark "Selected under Computer Aided Scrutiny Selection (CASS)". The functionality in AST is being modified suitably to flag the reasons for scrutiny selection in AIR/CIB/26AS cases. This functionality is expected to be operationalised by 15th October, 2014. Further, the Assessing Officer while issuing notice under section 142(1) of the Act which is enclosed with the first questionnaire would proceed to verify only the specific aspects requiring examination/verification. In such cases, all efforts would be made to ensure that assessment proceedings are completed expeditiously in minimum possible number of hearings without unnecessarily dragging the case till the time-barring date.

4. In case, during the course of assessment proceedings, it is found that there is potential escapement of income exceeding Rs. 10 lakhs (for non-metro charges, the monetary limit shall be Rs. 5 lakhs) on any other issue(s) apart from the AIR/CIB/26AS information based on which the case was selected under CASS requiring substantial verification, the case may be taken up for comprehensive scrutiny with the approval of the Pr. CIT/DIT concerned. However, such an approval shall be accorded by the Pr. CIT/DIT in writing after being satisfied about merits of the issue(s) necessitating wider and detailed scrutiny in the case. Cases so taken up for detailed scrutiny shall be monitored by the Jt. CIT/Addl. CIT concerned.

5. The contents of this Instruction should be immediately brought to the notice of all concerned for strict compliance.

Instruction No. 20/2015

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
North Block, New Delhi, the 29th of December, 2015

Subject: Scrutiny Assessments-some important issues and scope of scrutiny in cases selected through Computer Aided Scrutiny Selection ('CASS') -reg .-

The Central Board of Direct Taxes ('CBDT'), vide Instruction No. 7/2014

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dated 26 09.2014 had clarified the extent of enquiry in certain category of cases specified therein, which are selected for scrutiny through CASS. Further clarifications have been sought regarding the scope and applicability of the aforesaid Instruction to cases being scrutinized.

2. In order to facilitate the conduct of scrutiny assessments and to bring further clarity on some of the issues emerging from the aforesaid Instruction, following clarifications are being made.

i Year of applicability : As stated in the Instruction No. 7/2014 , the said Instruction is applicable only in respect of the cases selected for scrutiny through CASS-2014

ii Whether the said Instruction is applicable to all cases selected under CASS : The said Instruction is applicable where the case is selected for scrutiny under CASS only on the parameter(s) of AIR/CIB/26AS data . If a case has been selected under CASS for any other reason(s)/parameter (s) besides the AIR /CIB/26AS data, then the said Instruction would not apply.

iii Scope of Enquiry : Specific issue based enquiry is to be conducted only in those scrutiny cases which have been selected on the parameter(s) of AIR/CIB/26AS data . In such cases, the Assessing Officer, shall also confine the Questionnaire only to the specific issues pertaining to AIR/CIB/26AS data. Wider scrutiny in these cases can only be conducted as per the guidelines and procedures stated in Instruction No. 7/2014.

iv Reason for selection: In cases under scrutiny for verification of AIR/CIB/26AS data, the Assessing Officer has to intimate the reason for selection of case for scrutiny to the assessee concerned.

3. As far as the returns selected for scrutiny through CASS-2015 are concerned, two type of cases have been selected for scrutiny in the current Financial Year – one is 'Limited Scrutiny' and other is 'Complete Scrutiny'. The assessee concerned have duly been intimated about their cases falling either in 'Limited Scrutiny' or 'Complete Scrutiny' through notices

issued under section 143(2) of the Income-tax Act, 1961 ('Act'). The procedure for handling 'Limited Scrutiny' cases shall be as under:

a. In 'Limited Scrutiny' cases, the reasons/issues shall be forthwith communicated to the assessee concerned.

b. The Questionnaire under section 142(1) of the Act in 'Limited Scrutiny' cases shall remain confined only to the specific reasons/issues for which case has been picked up for scrutiny. Further, the scope of enquiry shall be restricted to the 'Limited Scrutiny' issues.

c. These cases shall be completed expeditiously in a limited number of hearings.

d. During the course of assessment proceedings in 'Limited Scrutiny' cases, if it comes to the notice of the Assessing Officer that there is potential escapement of income exceeding Rs. five lakhs (for metro charges, the monetary limit shall be Rs. ten lakhs) requiring substantial verification on any other issue(s), then, the case may be taken up for 'Complete Scrutiny' with the approval of the Pr. CIT/CIT concerned. However, such an approval shall be accorded by the Pr. CIT/CIT in writing after being satisfied about merits of the issue(s) necessitating 'Complete Scrutiny' in that particular case. Such cases shall be monitored by the Range Head concerned. The procedure indicated at points (a), (b) and (c) above shall no longer remain binding in such cases. (For the present purpose, 'Metro charges' would mean Delhi, Mumbai, Chennai, Kolkata, Bengaluru, Hyderabad and Ahmedabad).

4. The Board further desires that in all cases under scrutiny, where the Assessing Officer proposes to make additions or disallowances, the assessee would be given a fair opportunity to explain his position on the proposed additions/disallowances in accordance with the principle of natural justice. In this regard, the Assessing Officer shall issue an appropriate show-cause notice duly indicating the reasons for the proposed additions/disallowances along with necessary evidences/ reasons forming

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*the basis of the same. Before passing the final order against the proposed additions/disallowances due consideration shall be given to the submissions made by the assessee in response to the show cause notice.*

5. *The contents of this Instruction should be immediately brought to the notice of all concerned for strict compliance.*

6. *Hindi version to follow.*

*(Ankita Pandey)*

*Under Secretary to Government of India*

*(F. No. 225/269/2015-ITA.II)*

6.2.7 As can be seen from both the CBDT instructions no. 7 of 2014 and 20 of 2015 that the same are applicable to selection of cases under CASS during F.Y. 2014-15 and hence are not applicable to the current assessment year. However Hon'ble CBDT has further issued instruction vide F. no. 225/402/2018/ITA.II dated 28.11.2018 which is pertaining to the current assessment year. For the sake of convenience and ready reference the same is reproduced herein under:

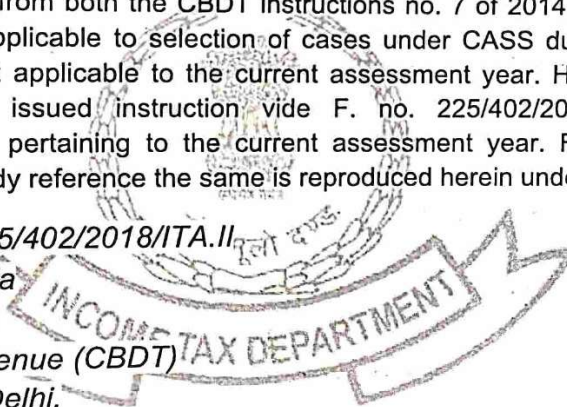
*F. No. 225/402/2018/ITA.II*

*Government of India*

*Ministry of Finance*

*Department of Revenue (CBDT)*

*North Block, New Delhi,*



*the 28th of November, 2018*

*To*

*All Principal Chief-Commissioners of Income-tax/All Principal Director-Generals of Income-tax*

*Sir/Madam,*

*Subject: Scope of enquiry in Limited Scrutiny cases selected under CASS cycles 2017 and 2018 in the context of information provided by any law-*

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*enforcement/intelligence/regulatory authority or agency regd.-*

*Under CASS cycles 2017 and 2018, some of the cases were selected for scrutiny as a 'Limited Scrutiny' case. In 'Limited Scrutiny' cases, Assessing Officer cannot travel beyond the issue(s) for which the case was selected. The idea behind such a stipulation is to enforce checks and balances upon powers of an Assessing Officer to do fishing and roving enquiries in cases under 'Limited Scrutiny'.*

*2. In this regard, several representations have been received in the Board from the field authorities that in several cases under 'Limited Scrutiny', information pointing out specific tax-evasion for the relevant year, given by any law-enforcement/ intelligence/regulatory authority or agency is available with the concerned Assessing Officer, however, in view of the restrictive nature of enquiry/investigation which can be made in 'Limited Scrutiny' cases, the same presently cannot be acted upon.*

*3. The matter has been considered by the Board. In order to enable proper enquiry/investigation in pending 'Limited Scrutiny' cases which were selected through CASS cycles of 2017 and 2018, where credible material or information has been/is provided by any law-enforcement/intelligence/regulatory authority or agency regarding tax-evasion by an assessee, it has been decided by the Board that issues arising from such information can also be examined during the course of conduct of assessment proceedings in such 'Limited Scrutiny' cases with prior administrative approval of the concerned Pr. CIT/CIT.*

*4. It is pertinent to mention that unlike CASS 2015 and 2016 cycles, where consideration of any additional issue lead to the conversion of case to 'Complete Scrutiny' as laid down in Instruction No. 5/2016 dated 14.07.16, the pending 'Limited Scrutiny' cases of CASS 2017 and 2018 cycles would not be taken up for 'Complete Scrutiny' as the present directive is only to facilitate consideration of those issues wherein specific information of tax-evasion has been furnished by any law-enforcement/ intelligence/regulatory authority or agency.*

Therefore, in such 'Limited Scrutiny' cases, Assessing Officer shall not expand the scope of enquiry/investigation beyond the issue(s) on which the case was flagged for 'Limited Scrutiny' & issue arising from nature of information mentioned in para 2 and 3, above.

5. The following procedure shall be adopted while examining the additional issue:

i. The Assessing Officer shall duly record the reasons for expanding the scope of 'Limited Scrutiny' to the extent mentioned in para 2 and 3, above;

ii. The same shall be placed before the Pr. CIT/CIT concerned and upon his approval, further issue can be considered during the assessment proceeding;

iii. The Assessing Officer shall issue an intimation to the assessee concerned that additional issue would also be considered during the course of pending assessment proceeding;

iv. To ensure proper monitoring in these cases, provisions of section 144A of the Income-tax Act, 1961 may be invoked in suitable cases. Further, to prevent fishing and roving enquiries in these cases, it is desirable that these cases are invariably picked up for Review/Inspection by the administrative authorities.

6. The above directive shall be applicable from the date of its issue and shall apply to the pending 'Limited Scrutiny' cases which were selected under the CASS 2017 and 2018 cycles. It is reiterated that the grounds mentioned in para 3 above are the only grounds on which a 'Limited Scrutiny' case of CASS 2017 and 2018 cycles can be expanded in its scope and that too only to the extent of the issues referred to by the law-enforcement/ intelligence/regulatory authority or agency .

7. It may be brought to the notice of all for necessary compliance.

(Rohit Garg) Director (ITA.II), CBDT

- 6.2.8 As per this CBDT instruction dated 26.11.2018 the A.O. was required to obtain prior approval of PCIT before conversion of case from limited scrutiny to complete scrutiny. As can be seen from the assessment order, the addition on account of loan repayment amounting to Rs.62,89,172/- as out of undisclosed sources is not covered by the CASS reason reproduced above for selection of case for limited scrutiny.
- 6.2.9 Considering the above facts of the case, I am of the considered view that the impugned assessment order framed by the A.O. is not in consonance with the instruction of CBDT / in gross violation of CBDT instruction. The A.O. has thus travelled beyond his jurisdiction in passing the impugned assessment order and hence the same is not legally sustainable. The impugned assessment order passed by the A.O. is therefore held to be bad in law and hence the same is cancelled.
- 6.2.10 Since the assessment order appealed against is held to be bad in law, the grounds of appeal raised by the appellant on merits of the additions made becomes academic and are infructuous and hence need no adjudication.
7. In the result, the appeal filed by the appellant is **allowed**.



6. Admittedly before us, the Revenue's only claim is that the reasons of limited scrutiny are "(i) cash deposit and (ii) Aggregate of following: Gross total income, exempt income / agriculture income". However, as observed above, from the perusal of the assessment order, it is evident that AO has made the additions for entire deposits including cash as well as transfer entries and further additions were made on other issues which clearly depicts that the AO has proceeded to complete the assessment as complete scrutiny and not as limited scrutiny case. In the letter sent by the AO to Id. CIT(A), it is observed by the AO that no approval is taken from the higher authorities for conversion of limited scrutiny into complete scrutiny.

Thus, it is a case where the AO has exceeded his jurisdiction with any authority.

7. This view is supported by the order of Co-ordinate bench of the Tribunal in the case of ***M/s. Shivalik Educational and Placement Services (P) Ltd. vs AACIT in ITA No.3207/Del/2019 [Assessment Year 2015-16]*** order dated **21.12.2023** wherein the Co-ordinate Bench held as under:-

13. *“Considering the above facts and circumstances and also the CBDT Circular and the Judicial Precedents, we hold that the Assessing Officer can widen the scope of scrutiny even the case is selected for limited scrutiny under CASS, however, the condition precedent for such widening of the scope is that the Assessing Officer has to seek prior approval of the authorities mentioned. Such prior approval and the permission of the PCIT is lacking in the instant case. There was no satisfaction about the merits of the issue which necessitated complete scrutiny in the instant case. Hence, the Assessment framed by the Assessing Officer on the issues which are not in consonance of the instruction of CBDT are liable to be quashed. The additions made by the Assessing Officer being beyond the scope of the limited scrutiny and the same is deleted.”*

8. In the light of above facts, and further considering the fact that revenue has not been able to controvert the findings of ld. CIT(A) nor any evidence is produced before us by the revenue in this regard. Therefore, we find no error in the order of Ld. CIT(A) in holding that the AO has exceeded his jurisdiction in not obtaining the approval from the Competent Authority before making additions beyond the issue of limited scrutiny by converting the case from limited scrutiny to comprehensive scrutiny. Accordingly, we find no error in the order of ld. CIT(A) which is hereby, upheld.

9. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open Court on 18.02.2026.

**Sd/-**

**(YOGESH KUMAR U.S)**  
**JUDICIAL MEMBER**

**Date:-18.02.2026**

*\*Amit Kumar, Sr.P.S\**

Copy forwarded to:

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

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT