

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRISATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRIM. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 4143/Del/2025
(Assessment Year: 2022-23)**

DCIT, Central Circle, Ghaziabad	Vs.	Vijay Kumar Agarwal, Khurja Peach, Garh Road, Hapur Uttar Pradesh
(Appellant)		(Respondent)
		PAN: ACBPA6913B

**ITA No. 3879/Del/2025
(Assessment Year: 2022-23)**

Vijay Kumar Agarwal, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN: ACBPA6913B		

**ITA No. 3881/Del/2025
(Assessment Year: 2022-23)**

Manish Kumar Agarwal, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN: AANPA4702G		

**ITA No. 3880/Del/2025
(Assessment Year: 2022-23)**

Manish Kumar Agarwal, (legal heir of Late Shri Virendra Kumar Agarwal) 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN: AANPA4702G		

ITA No. 4095/Del/2025
(Assessment Year: 2022-23)

DCIT, Central Circle, Ghaziabad	Vs.	Sanjeev Kumar Agarwal, 3-1/1, Khurja Peach, Garh Road, Hapur, Uttar Pradesh
(Appellant)		(Respondent)
		PAN: AKYPA2865R

ITA No. 3891/Del/2025
(Assessment Year: 2022-23)

Sanjeev Kumar Agarwal, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN: AKYPA2865R		

ITA Nos. 3892 to 3900/Del/2025
(Assessment Years: 2014-15 to 2022-23)

KL Vegetable Oil Products Pvt. Ltd, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN:AAACK5476F		

ITA No. 3901/Del/2025
(Assessment Year: 2022-23)

Rajiv Kumar Agarwal, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN:AALPA8448B		

ITA No. 3902/Del/2025
(Assessment Year: 2022-23)

Sonika Agarwal, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN: AFJPA7992D		

ITA No. 4109/Del/2025
(Assessment Year: 2022-23)

ACIT, Ghaziabad	Vs.	Sonika Agarwal, 17, Navyug Market, Ghaziabad
(Appellant)		(Respondent)
		PAN: AFJPA7992D

ITA No. 3903/Del/2025
(Assessment Year: 2022-23)

Shammi Agarwal, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN: AANPA4696D		

ITA No. 4107/Del/2025
(Assessment Years: 2022-23)

DCIT, Central Circle, Ghaziabad	Vs.	Shammi Agarwal, 17, Navyug Market, Ghaziabad
(Appellant)		(Respondent)
PAN:		PAN: AANPA4696D

ITA Nos.3913 to 3921 & 3925/Del/2025
(Assessment Years:2014-15 to 2022-23)

J. K. Trading Company, 17, Navyug Market, Ghaziabad	Vs.	ACIT, Ghaziabad
(Appellant)		(Respondent)
PAN:AABFR3889B		

ITA No. 4087/Del/2025
(Assessment Year: 2022-23)

DCIT, Central Circle Ghaziabad	Vs.	Ravinder Kumar Agarwal, Prakash Nagar, Railway Road, Hapur, SUP
(Appellant)		(Respondent)
PAN:ABAPA2739B		

Assessee by :	Shri Rohit Kapoor, Adv Shri Virsain Aggarwal, Adv Shri MadhavKapur, Adv
Revenue by:	Ms. Monika Singh, CIT DR
Date of Hearing	25/03/2026
Date of pronouncement	27/03/2026

ORDER

PERBENCH:

1. The instant batch of forty cases involves nine assessee and the relevant details thereof stand tabulated as follows:-

Sr. No.	ITA No. /AY	Appellant	Respondent	Order appealed against	Proceedings under section
1	4143/Del/2025 AY 2022-23	DCIT, Central Circle, Ghaziabad	Vijay Kumar Agarwal	CIT(A)-3, Noida order dated 15.04.2025	143(3)
2	3879/Del/2025 AY 2022-23	Vijay Kumar Agarwal	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)
3	3881/Del/2025 AY 2022-23	Manish Kumar Agarwal	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)/147
4	3880/Del/2025 AY 2022-23	Manish Kumar Agarwal	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 14.06.2025	143(3)/147
5	4095/Del/2025 AY 2022-23	DCIT, Central Circle, Ghaziabad	Sanjeev Kumar Agarwal, Hapur	CIT(A)-3, Noida order dated 15.04.2025	143(3)
6.	3891/Del/2025 AY 2022-23	Sanjeev Kumar Agarwal, Hapur	DCIT, Central Circle, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)
7.	3900/Del/2025 AY 2022-23	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
8.	3899/Del/2025 AY 2021-22	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
9.	3898/Del/2025 AY 2020-21	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
10.	3897/Del/2025 AY 2019-20	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
11.	3892/Del/2025 AY 2014-15	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
12	3893/Del/2025 AY 2015-16	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
13	3894/Del/2025 AY 2016-17	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
14	3895/Del/2025 AY 2017-18	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
15	3896/Del/2025 AY 2018-19	KL Vegetable Oil Products Pvt. Ltd	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144

16	3901/Del/2025 AY 2022-23	Rajiv Kumar Agarwal	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)/ 147
17	3902/Del/2025 AY 2022-23	Sonika Agarwal	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)/ 147
18	4109/Del/2025 AY 2022-23	DCIT, Central Circle, Ghaziabad	Sonika Agarwal	CIT(A)-3, Noida order dated 15.04.2025	143(3)
19	3903/Del/2025 AY 2022-23	Shammi Agarwal	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)/ 147
20	4107/Del/2025 AY 2022-23	DCIT, Central Circle, Ghaziabad	Shammi Agarwal	CIT(A)-3, Noida order dated 15.04.2025	143(3)
21	3904/Del/2025 AY 2014-15	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
22	3505/Del/2025 AY 2015-16	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
23	3906/Del/2025 AY 2016-17	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
24	3907/Del/2025 AY 2017-18	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
25	3908/Del/2025 AY 2018-19	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
26	3909/Del/2025 AY 2019-20	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
27	3910/Del/2025 AY 2020-21	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
28	3911/Del/2025 AY 2021-22	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
29	3912/Del/2025 AY 2022-23	JK trading Company	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
30	3913/Del/2025 AY 2014-15	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
31	3914/Del/2025 AY 2015-16	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
32	3915/Del/2025 AY 2016-17	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
33	3916/Del/2025 AY 2017-18	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
34	3917/Del/2025 AY 2018-19	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
35	3918/Del/2025 AY 2019-20	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
36	3919/Del/2025 AY 2020-21	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
37	3920/Del/2025	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
38	3921/Del/2025 AY 2022-23	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	147/144
39	3925/Del/2025 AY 2022-23	Ravinder Oil & Ginning Mills	ACIT, Ghaziabad	CIT(A)-3, Noida order dated 15.04.2025	143(3)/147
40	4087/Del/2025 AY 2022-23	DCIT, Central Circle, Ghaziabad	Ravinder Oil & Ginning Mills	CIT(A)-3, Noida order dated 15.04.2025	143(3)

We have heard all these assesseees as well as the department at length. Case files perused.

2. It is noticed at the outset with the able assistance coming from both the sides that these assesseees/ appellants seek to raise their twin additional grounds i.e. interalia challenging legality of the impugned assessments for want of a valid approval; and, for AYs 2021-22 and 2022-23, their respective stand is that when counted from the date of search in issue i.e 02.06.2022, the learned lower authorities ought to have framed respective assessments in question u/s 148 r.w.s 147 than that u/s 143(3) of the Act.

3. Learned CIT-DR vehemently objects to assesseees instant identical application(s) regarding both the foregoing additional grounds. Ms. Singh's case is that it was the assesseees' bounden duty to have raised the same before the CIT(A) so as to get an comprehensive adjudication thereupon u/s 250(6) of the Act. She further opposes the assesseees' aforesaid plea for want of all the corresponding supportive material/ evidence before the tribunal as well.

4. We hardly see any reason to accept the Revenue's foregoing objections against the assesseees respective applications seeking to admit the foregoing twin additional substantive grounds. We wish to make it clear that hon'ble apex court in NTPC Limited v/s CIT (1998) 229 ITR 383 (SC) has already settled the issue that this tribunal could very well entertain such a pure legal ground going to root of the matter. This is indeed coupled with the tribunal's Special Bench in All Cargo Global Logistics Ltd. vs. DCIT(2012) 137 ITD 287 (Mum) (SB) that we could very well admit an additional ground so as to determine the correct tax liability of an assessee subject to a rider that all the relevant facts form part of the records. We find that all these assesseees have already filed paper book running into 45 pages in support of both these additional grounds. We, thus, admit the same in very terms.

5. Next comes the first and foremost issue between the parties i.e. validity of impugned assessments on account of the learned prescribed authority alleged failure in granting a proper approval u/s 148B of the Act. We are taken to the assessee's detailed paper book wherein the learned prescribed authority i.e. Addl-CIT, Central Range, Meerut accorded its aforesaid identical approval for eg. Dated 29.03.2003 in Ms. Sonika Agarwal case; observing therein that he had occasion to go through the seized materials, appraisal reports and various documents from time to time. The matter admittedly did not end up to this stage. These assessee's appear to have their filed respective "RTI" applications as to whether the said seized records etc; allegedly running into thousands of pages (23 to 25 in Paper Book annexure-A), had been sent to the learned prescribed authority or not. The Revenue's stand in the said RTI matters intimated to these assessee's reads "upon verification of the records all the case presently available; it is observed that no formal communication/correspondence in this regard are placed on record".]

6. [This clinching factual position has gone unrebutted from the Revenue side. We are of the considered view in these facts that both the learned lower authorities; and, more particularly, the learned Assessing Officer as well as the Additional CIT have failed to comply with this statutory mandate of a valid approval u/s 148B of the Act i.e a provision parimateria to Section 153D and not sustainable in law as per *PCIT v. Siddarth Gupta* (2023) 450 ITR 534 (All), *ACIT v. Serajuddin and Co.* [2024] 163 taxmann.com 118 (SC) *PCIT v/s Anuj Bansal* (2024) 165 taxmann.com 2 (Delhi) holding against the department that such an invalid approval vitiates the entire assessment itself. We, thus, find merit in the assessee's instant first additional ground to quash all these impugned assessments as non-est ones in the eyes of law in very terms.]

7. The outcome of these assessee's above latter additional grounds (supra) is hardly any different. We wish to reiterate here that once the learned lower authorities had carried out the search in issue dated 02.06.2022, both these impugned assessment years i.e AY: 2021-22 & 2022-23 ought to have been assessed only u/ 148 r.w.s 147 then u/ 143(3) of the Act. There is admittedly no denial to the fact that the learned prescribed authority had itself approved the impugned assessments u/s 148B of the Act (supra). We further take note of the Explanatory Memorandum of the Finance Bill; 2021. Further settling the issue in the assessee's favour that such a case is covered under the newly introduced Section 147 only as per "three Assessment Years immediately preceding the assessment year reliable to the previous year in which this search is initiated....." Case law (2026) 182 taxmann.com 11 (Del) Montage Enterprise (P) Ltd. V/s DCIT has declined the Revenue's very stand as well. We thus quash the impugned assessments for these latter assessment years 2021-22 and 2022-23 in above terms.

8. Next comes unexplained investment to property addition of Rs.3,42,34,540/- made to Ms. Sonika and Shammi Agarwal's hands forming subject matter of our apt adjudication. Both the learned lower authorities have considered the total investment at Rs.6,53,38,873/- in the twin properties in question. Coming to the impugned sumn of Rs.3.42 (crores), learned counsel takes us to the seized document "Sanjeev Kumar Agarwal" indicating the same to be Rs.1,69,13,950/- only. We thus reject the Revenue's vehement contentions and hold the assessee as entitled for further relief of Rs.1,73,20,590/- in above terms. Necessary computation shall follow.

9. Lastly comes the final issue of cash addition of Rs.4,55,93,004/- made in the assessee namely Ravinder Kumar Agarwal's hands i.e. ITA No. 3925 & 4087/Del/2025. He admittedly happens to be director in the

company/assessee M/s KL Vegetables Oil Products Ltd. which are also assessed @ 1% NP i.e. Rs.4,41,61,257/- in AYs; 2014-15 to 2022-23. Learned counsel refers to the assessee's search statement as 04.06.2022 (supra) in reply " Ex. No. 13" admitting the impugned cash belonging to the company only which has nowhere been disputed as well. That being the case , we direct the learned Assessing Officer to consider and grant "telescoping" benefit to the assessee qua the aforesaid sum assessed in the company's hands so as to avoid any double addition after verifying all relevant facts. Ordered accordingly. Necessary computation shall follow.

10. To sum up, these nine assessee's all the instant appeals in ITA Nos. 3879/Del/2025, 3881/Del/2025, 3880/Del/2025,3891/Del/2025, 3900/Del/2025, 3899/Del/2025, 3898/Del/2025, 3897/Del/2025, 3892/Del/2025, 3893/Del/2025, 3894/Del/2025, 3895/Del/2025, 3896/Del/2025, 3901/Del2025, 3902/Del/2025, 3903/Del/2025, 3904/Del/2025, 3505/Del/2025, 3906/Del/2025, 3907/Del/2025, 3908/Del/2025, 3909/Del/2025, 3910/Del/2025, 3911/Del/2025, 3912/Del/2025, 3913/Del/2025, 3914/Del/2025, 3915/Del/2025, 3916/Del/2025, 3917/Del/2025, 3918/Del/2025, 3919/Del/2025, 3920/Del/2025, 3921/Del/2025, 3925/Del/2025, are allowed and Revenue's corresponding Cross-appeals in ITA Nos. 4143/Del/2025, 4095/Del/2025, 4109/Del/2025, 4107/Del/2025, 4087/Del/2025, as the case may be stand dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 27/03/2026.

-Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

-Sd/-

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 27/03/2026
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi