IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI

Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member

ITA No. 2429/Del/2019 : Asstt. Year: 2009-10

Kamal Joshi, B-2/51A, B-2 Block, Vijay Enclave, Near Shiv Market, Near Budh Bazar Road, New Delhi-110045/ B-178, SBM Colony, Najafgarh Road New Delhi-110045	Vs	Income Tax Officer, Ward-41(5), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AJRPJ3880D		

Assessee by : Ms. Bharti Sharma, Adv. &
Sh. Yatish Sharma, Adv.
Revenue by : Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing: 09.03.2026		**Date of Pronouncement: 24.03.2026**

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2009-10, arises against the CIT(A)-14, New Delhi's order dated 02.01.2019 in case No. 375/17-18/CIT(A)-14, New Delhi/10391, in proceedings u/s 144 r.w.s. 148/147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that there arises the first and foremost issue of validity of the reopening itself for want of a valid approval by the learned prescribed authority

u/s. 151 of the Act. The tribunal's attention is invited to the approval dated 22.02.2016 (page 7 in paper book) wherein the learned prescribed authority had accepted the Assessing Officer's reopening proposal as "*Yes, I endorse the……*". This being the clinching factual position emanating from the record, we hereby quote CIT vs. S. Goyanka Lime and Chemical Ltd. (2023) 453 ITR 242 (SC) that such a mechanical approval vitiates the entire reopenings; and therefore, we accept the instant legal ground in very terms. This reopening is quashed therefore.

4. All other pleadings on merits stand rendered academic.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 24/03/2026.

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 24/03/2026

Subodh Kumar, Sr. PS
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR