

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**IT(SS)A. No.1/Del/2024
ITA Nos.2327 to 2331/Del/2024
(Assessment Years: 2011-12 to 2016-17)**

Harakere Srikanta Nagashwarn, Delhi – 110001	Vs.	ACIT, Central Circle-16 Delhi – 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No:AAAPN8753D		
Appellant	..	Respondent

Appellant by :	Sh. Salil Kapoor, Adv. Sh. Sumit Lalchandani, Adv. Sh. ShivamYadav, Adv. Ms. Ananya Kapoor, Adv.
Respondent by :	Ms. Pooja Swaroop, CIT, DR
Date of Hearing	15.01.2026
Date of Pronouncement	18.02.2026

ORDER

PER ANUBHAV SHARMA, JM:

These are appeals preferred by the Assessee against the orders of the
Ld. Commissioner of Income-tax (Appeals) (hereinafter referred to as the

First Appellate Authority or ‘the Id. FAA’ for short) in appeals filed before him against the orders of the Id. Assessing Officer (hereinafter referred to as the Ld. AO, for short) passed u/s 143(3)/153A of the Income-tax Act, 1961 (hereafter referred to as ‘the Act’). Further details of the orders of the lower authorities are as under:-

ITA No. & AY	Ld. FAA who passed the appellate order	Appeal No. & Date of order of the Ld. FAA	AO who passed the assessment order & Date of order
1/D/24 2011-12	CIT(A)-26, New Delhi	DIN: ITBA/APL/M/250/2023- 24/1062548786(1) Dated 08.03.2024	ACIT, CC-16 Dated 31.12.2019
2327/D/24 2012-13	CIT(A)-26, New Delhi	DIN: ITBA/APL/M/250/2023- 24/1062887021(1) Dated 14.03.2024	ACIT, CC-16 Dated 31.12.2019
2328/D/24 2013-14	CIT(A)-26, New Delhi	DIN: ITBA/APL/M/250/2023- 24/1062889031(1) Dated 14.03.2024	ACIT, CC-16 Dated 31.12.2019
2329/D/24 2014-15	CIT(A)-26, New Delhi	DIN: ITBA/APL/M/250/2023- 24/1062819469(1) Dated 14.03.2024	ACIT, CC-16 Dated 31.12.2019
2330/D/24 2015-16	CIT(A)-26, New Delhi	DIN: ITBA/APL/M/250/2023- 24/1062891240(1) Dated 14.03.2024	ACIT, CC-16 Dated 31.12.2019
2331/Del/24	CIT(A)-26, New Delhi	DIN: ITBA/APL/M/250/2023- 24/1062892686(1) Dated 14.03.2024	ACIT, CC-16 Dated 31.12.2019

2. At the time of hearing it was pointed out on behalf of the assessee that among other grounds on merit assessee has also raised ground by way of additional ground of appeal under Rule 11 of the Income Tax Appellate Tribunal Rules 1963 wherein assessee has challenged the impugned assessment orders being passed on a basis of approval granted u/s 153D of the Act in a mechanical manner and without application of mind.

3. In this context referring to the relevant page of the assessment order in regard to all the appeals before us Id. Counsel submitted that the approval has been granted by letter dated 29.12.2019. He pointed out that approval letter details as mentioned in the assessment order is common and for convenience the same is quoted here:

“F.No. Addl.CIT/CR-4/Approval u/s 153D/2019-20/1239 dated 29.12.2019”

4. This has been opposed by Ld. DR by submitting that ground has not been raised before Id. CIT(A). Further, it was contended that the approval granted is a formal nature otherwise issue are duly considered at the assessment stage only by continuous indulgence of the senior authorities so

merely because there is common approval that does not lead to conclusion that it was mechanical.

5. We have taken into consideration the contentions of Id. DR and we are of the opinion that same have been considered repeatedly in series of decisions of the Coordinate Benches in which both of us have been in the Coram. The fact that there was a common approval for multiple assessment years involved is not disputed. As we go through the assessment orders we find that some loose papers found in the search and statements as recorded have been relied for making additions. In the paper book filed by the department copies of appraisal report, statement recorded u/s 132(4) of the and copy of seized document have been filed. As we go through the same we find that there are different incriminating evidence considered by AO to make different additions. In such a situation if at the time of granting approval a common approval is granted for all the assessment years involved it only goes to show that as required under law, that approval should be granted for 'each assessment year' the approval is not so granted. It is settled proposition of law now that Section 153D approval should be granted for each assessment year and Hon'ble Delhi High Court in PCIT Vs. Shiv Kumar

Nayyar 285/2024 & CM APPL 28994/2024 by order dated 15.05.2024 has relied the decision of Hon'ble Allahabad High Court in PCIT Vs. Sapna Gupta (2022) SCC Online All 1294 to hold that approval has to be with respect to 'each assessment year' thereby holding that consolidated approval for multiple assessment year is vitiated and only indicates a mechanical exercise of powers.

6. We thus, sustain the additional grounds raised. The impugned approvals u/s 153D and consequent assessment orders are held to be vitiated and not as per law. Resultantly the appeals are **allowed** and the impugned assessments are quashed.

Order pronounced in the open court on 18.02.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 18.02.2026
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI