

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA No.4255/Del/2025

Assessment Year: 2015-16

DS Spiceco Pvt. Ltd., 4828/24, Prahlad Lane, Ansari Road, Daryaganj, New Delhi	Vs.	DCIT, Central Circle-6, Delhi
PAN: AAECD6959Q		
(Appellant)		(Respondent)

Assessee by	Sh. R.S. Singhavi, CA Sh. Satyajit Goel, CA
Department by	Sh. Jitender Singh, CIT(DR)

Date of hearing	18.11.2025
Date of pronouncement	24.11.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2015-16, arises against the Commissioner of Income Tax (Appeals)-24 [in short, the "CIT(A)"], New Delhi's order dated 29.05.2025 passed in case no. CIT(A), Delhi-24/10976/2014-15, involving proceedings under section 153C r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

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2. It emerges at the outset that the assessee herein canvasses his first and foremost legal ground seeking to annul the impugned section 153C r.w.s. 143(3) assessment framed on 23.12.2021 for want of a valid approval under section 153D of the Act.

3. We have given our thoughtful consideration to the assessee's and the Revenue's respective vehement contentions regarding the first and foremost issue of validity of the impugned assessment as lacking valid approval under section 153D of the Act. The assessee has filed the learned prescribed authority's common approval dated 22.12.2021 (at page 45 of the paper-book) granted in its seven cases for assessment years 2011-12 to 2017-18. Various landmark precedents i.e. PCIT Vs. Shiv Kumar Nayyar (2024) 467 ITR 186 (Del.), PCIT Vs. Anuj Bansal (2024) 466 ITR 254 (SC) and PCIT Vs. MDLR Hotels (P.) Ltd. (2024) 166 taxmann.com 327 (Del.) have further settled the issue in assessee's favour and against the department that such combined approval under section 153D has to be accorded separately for each and every assessment year even if it involves a single assessee. We thus accept the assessee's instant first and foremost legal ground/argument to quash the

impugned assessment herein framed by the Assessing Officer on 23.12.2021 in very terms.

All other pleadings on merits herein stand rendered academic.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 24th November, 2025

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24th November, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi