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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 357/2024

PR. COMMISSIONER OF INCOME TAX  
(CENTRAL)-2

.....Appellant

Through: Mr. Sanjay Kumar, Ms.Esha,  
Adv.

versus

ASHOK MINDA

.....Respondent

Through: Appearance not given

94

+ ITA 360/2024

PR. COMMISSIONER OF INCOME TAX  
(CENTRAL)-2

.....Appellant

Through: Mr. Sanjay Kumar, Ms.Esha,  
Adv.

versus

ASHOK MINDA

.....Respondent

Through: Appearance not given

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

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**16.07.2024**

**CM APPL. 39615/2024 (Exemption) in ITA 360/2024**

Allowed, subject to all just exceptions.

This application stands disposed of.

**ITA 357/2024 & ITA 360/2024**

1. We take note of the undisputed position that these appeals raise questions identical to those which form subject matter of our consideration in ITA 277/2024.

2. These appeals shall, consequently, stand admitted on the following questions of law: -

A. Whether on the facts and circumstances of the case



and in law, the Income Tax Appellate Tribunal [**'Tribunal'**] is correct in quashing the assessment order by accepting the assessee's additional grounds that the assessment order was passed manually without Document Identification Number [**'DIN'**] and that the same amounts to invalidity, ignoring the fact that the Assessing Officer [**'AO'**] had obtained approval of the Chief Commissioner of Income Tax [**'CCIT'**] (Central), New Delhi for passing of manual orders?

B. Whether on the facts and circumstances of the case and in law, the Tribunal is correct in ignoring the fact that as per the Circular No. 19/2019 dated 14 August 2019, the assessment order was uploaded on the Income Tax Business Application [**'ITBA'**] on 30 December 2019 within 15 working days and DIN was duly generated?

3. List along with ITA 277/2024 to be called on 31.08.2024 i.e. the date fixed.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**JULY 16, 2024/neha**