



2026:DHC:9165-DB



\$~36 to 40 & 43

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

Date of decision: 09.10.2026

CNR No. DLHC010490192026

(36)+ ITA 806/2026 & CM APPL. 70510/2026, CM APPL.
70511/2026

PR. COMMISSIONER OF INCOME TAX -10 Appellant

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Shamindra Kumar Dey, Adv.

versus

ATUL KUMAR BANSAL Respondent

Through: Appearance not given.

CNR No. DLHC010490212026

(37)+ ITA 807/2026 & CM APPL. 70518/2026, CM APPL.
70519/2026

PR. COMMISSIONER OF INCOME TAX -10 Appellant

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Shamindra Kumar Dey, Adv.

versus

ATUL KUMAR BANSAL Respondent

Through: Appearance not given.

CNR No. DLHC010490232026

(38)+ ITA 808/2026 & CM APPL. 70523/2026, CM APPL.

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70524/2026

PR. COMMISSIONER OF INCOME TAX - 10, DELHI

.....Appellant

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Shamindra Kumar Dey, Adv.

versus

ATUL KUMAR BANSAL

.....Respondent

Through: Appearance not given.

CNR No. DLHC010490272026

(39)+ ITA 809/2026 & CM APPL. 70537/2026, CM APPL.
70538/2026

PR. COMMISSIONER OF INCOME TAX -10

.....Appellant

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Shamindra Kumar Dey, Adv.

versus

ATUL KUMAR BANSAL

.....Respondent

Through: Appearance not given.

CNR No. DLHC010490312026

(40)+ ITA 810/2026 & CM APPL. 70544/2026, CM APPL.
70545/2026

PR. COMMISSIONER OF INCOME TAX -10

.....Appellant

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Shamindra Kumar Dey, Adv.

versus

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ATUL KUMAR BANSAL Respondent
Through: Appearance not given.

CNR No. DLHC010491272026

(43)+ ITA 813/2026 & CM APPL. 70741/2026, CM APPL.
70742/2026

PR. COMMISSIONER OF INCOME TAX -10 Appellant

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr.
Yojit Pareek, JSC and Mr.
Shamindra Kumar Dey, Adv.

versus

ATUL KUMAR BANSAL Respondent
Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MS. JUSTICE RENU BHATNAGAR

JUDGMENT (ORAL)

1. The present appeals have been preferred by the Revenue under Section 260A of the Income-tax Act, 1961 ("the Act"), assailing the common order dated 10.09.2025 ("the impugned order") passed by the Income Tax Appellate Tribunal, Delhi Bench 'A', New Delhi ("the ITAT"), in the appeals pertaining to Assessment Years (AYs) 2008-09 to 2013-14.

2. By the impugned order, the learned ITAT has dismissed the appeal filed by the revenue and quashed the assessments framed under Section 153A read with Section 143(3) of the Act, holding that the

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learned Additional Commissioner of Income-Tax, Central Range-4, New Delhi had accorded approval under Section 153D of the Income Tax Act for AY 2007-08 to AY 2013-14 which constitutes a consolidated approval for all the assessment years, which is not in consonance with the provisions of Section 153D of the Act. The learned ITAT held that the plain reading of the provisions of the Section 153D of the Act makes it clear that the Section mandates approval under Section 153D of the Act to be given for each assessment year for each assessee.

3. The facts of the case as stated by the appellant-revenue are as under :

- a) It is a case of the appellant that during the course of search conducted at the business premises of the assessee, various bill books were found and seized. During the course of post-search and assessment proceedings, the seized documents were examined, and it was found that several bills had been issued to BSBK Group, whose premises had also been covered during the search operation.
- b) Thereafter, the statement of the assessee, Shri Atul Kumar Bansal was recorded on oath According to the Revenue, the assessee admitted to issuing bogus transportation bills to entities belonging to the BSBK Group. It is also stated that in the further enquiry conducted by the Investigation Wing allegedly indicated that the assessee was engaged in providing accommodation entries. The assessment



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proceedings were finalized by making additions on account of credit entries in bank accounts belonging to Shri Atul Kumar Bansal and commission earned by him on such bogus accommodation entries.

- c) The assessment under Section 153A read with Section 143(3) framed by the Assessing Officer determining the total income at Rs. 1,27,91,68,77.00/-. The Assessing Officer made an addition of Rs. 1,24,75,97,552/- on account of unexplained credits in bank accounts belonging to the entities controlled by the assessee.
- d) Being aggrieved, the assessee challenged the assessment orders before the Commissioner of Income-tax (Appeals) ["CIT(A)"]. The CIT(A) partly allowed the appeals, taking into consideration, inter alia, the assessee's alleged admission regarding the activity of providing accommodation entries through the purchase and sale bills issued to the needy parties by routing the entries through bank accounts of various concern controlled by him and the Assessee was using all these firms for the purpose of providing sale bills for which he was earning commission.
- e) With respect to the commission income, the CIT(A) observed that the assessee had not furnished documentary evidence to substantiate the commission rate claimed by him at 0.15%. Taking into account the prevailing rates stated to



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be charged in the market for providing accommodation entries are normally range between 0.5 to 1% as commission. Therefore, the CIT(A) considered the rate of commission at 2.5% assessed by the Assessing Officer to be excessive and consequently, modified the order holding that net commission rate of 0.75% would be reasonable.

- f) Aggrieved by the order passed by the CIT(A), both the assessee and the Revenue preferred cross appeals before the ITAT.
- g) The ITAT disposed of the matter stating approval sought under Section 153B which is consolidated approval for the all the assessment years was not in a consonance with the requirement of the provisions of the Section 153D of the Act, and therefore, the ITAT quashed the entire assessments framed for the relevant assessment years, which according to the learned ITAT was invalid approval under 153D of the Act.
- h) The appeals of the assessee therefore automatically allowed in view of the above.

4. It is this common order dated 10.09.2025 that has been assailed by the Revenue in the present appeals.

QUESTION OF LAW

5. The principal question arising for consideration is:

Whether the ITAT was correct in quashing the assessments



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framed under Section 153A read with Section 143(3) of the Act on the ground that the consolidated approval was not in accordance with the provision of Section 153D of the Act?

6. Section 153A of the Act, as applicable to the relevant assessment years, provides for the assessment of a person in whose case a search is initiated under Section 132 or books of account or other documents or assets are requisitioned under Section 132A. The relevant portion of Section 153A (1), insofar as material to the present controversy, is read as under:

“153A. Assessment in case of search or requisition-

(1) Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, in the case of a person where a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A after the 31st day of May, 2003, the Assessing Officer shall—

(a) issue notice to such person requiring him to furnish within such period, as may be specified in the notice, the return of income in respect of each assessment year falling within six assessment years and for the relevant assessment year or years referred to in clause (b), in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 139;

(b) assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous year in which such search is conducted or requisition is made and for the relevant assessment year or years.”

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7. Section 153B of the Act prescribes the time limit for completion of assessments under Section 153A. The provision, insofar as relevant, reads as follows:

“153B. Time limit for completion of assessment under section 153A.—

(1) Notwithstanding anything contained in section 153, the Assessing Officer shall make an order of assessment or reassessment—

(a) in respect of each assessment year falling within six assessment years and for the relevant assessment year or years referred to in clause (b) of sub-section (1) of section 153A, within the period prescribed under this section;

(b) in respect of the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A, within the period prescribed under this section.”

8. Section 153D of the Act, which is central to the controversy, reads as follows:

“153D. Prior approval necessary for assessment in cases of search or requisition.—

No order of assessment or reassessment shall be passed by an Assessing Officer below the rank of Joint Commissioner in respect of each assessment year referred to in clause (b) of sub-section (1) of section 153A or the assessment year referred to in clause (b) of sub-section (1) of section 153B, except with the prior approval of the Joint Commissioner:

Provided that nothing contained in this section shall apply where the assessment or reassessment order, as the case may be, is required to be passed by the Assessing Officer with the prior approval of the Principal Commissioner or Commissioner under sub-section (12) of section 144BA.”



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9. The ITAT examined the approval granted by the learned Additional Commissioner of Income-tax, Central Range-4, New Delhi, for the assessments pertaining to AYs 2007-08 to 2013-14. It held that the approval constituted a consolidated approval for the assessment years covered by it and was not in conformity with the requirement of Section 153D of the Act.

10. In reaching this conclusion, the ITAT relied upon the decision of a coordinate Bench in *Keher Singh v. DCIT*, ITA Nos. 2835 to 2841/Del/2024, for AYs 2014-15 to 2020-21, decided on 19.03.2025. The relevant observations of the ITAT are reproduced hereinbelow:”

“4. We find that approval granted by the Learned Additional CIT in the above fashion was subject matter of adjudication by the coordinate bench of this Tribunal in the case of Keher Singh vs DCIT in ITA Nos. 2835 to 2841/Del/2024 for assessment years 2014-15 to 2020-21 dated 19-3-25 wherein it was held as under-

“7. After going through this set of evidences available at pages 2-15, we are of the considered view that only one approval u/s 153D was granted by letter F.No.Addl.CIT/CR-7/2021-22/634 and by marking check mark ("√") for each year the approvals are shown to have been issued for each year, but, as a matter of fact, there is no change in the No. of letter being F.No.Addl.CIT/CR-7/2021- 22/634 under which the approval u/s 153D of the Act was issued by the competent authority. Thus, there is no dispute that a composite approval was sought and granted in the case of the assessee for assessment years 2014-15 to 2020-21.



8. Then we find that although at the time of granting approval the Id. competent authority has mentioned that:

“Approval is hereby accorded u/s 153D of the Income Tax Act, 1961 to the draft assessment order as amended in the following case, on the basis of the detailed discussion with you time to time, information available on record, facts mentioned in the Appraisal Report and relevant seized documents perused by you & brought to the notice of undersigned. ”

7. However, the aforesaid seems to be some sort of mechanical exercise only because in the corresponding letter from the Id. AO dated 27.09.2021 (supra) only draft orders were submitted for examination. There is no reference that appraisal report or seized documents were also forwarded. In fact, it is pertinent to observe that vide letter dated 27.09.2021 (supra), the AO had made a request that “online approval u/s 153D may kindly be accorded.” This shows that certainly, the assessment records were not forwarded, what to talk of appraisal report and relevant seized documents.

8. Furthermore, as we examine the approval dated 27.09.2021, we find that in para 3, the Id. competent authority has mentioned as follows-

“3. Copies of the final assessment orders should be forwarded to this office immediately after passing the orders. Proposal for retention of seized material should also be forwarded to this office within time as per IT Act, 1961. Before passing the final order, in case, there is requirement of protecting the interest of revenue, permission u/s 281B from Pr.



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CIT(C)-3, New Delhi should be taken. Office note, indicating additions in relevant assessment years should be indicated in all Assessment Years, **You have certified about perusal and verification of data seized in electronic format through working copies having certified hash values as that of original hard drives/CDs/pen drives/mobile data & any other electronic data.** You have also certified to the undersigned that all information available in AIR/CIB/from other Law Enforcement Agencies have been properly scrutinized by you before finalizing the draft assessment order. Please ensure that penalty is levied under proper section of the Income Tax Act, 1961."

9. The aforesaid observations of the Id. competent authority, as emphasized above in **bold italics** by us, when considered in the light of the alleged incriminating evidences used in assessments, we find that in fact, no data was seized in electronic format from hard drive/CDs/pen drives/mobile data so as to necessitate making these observations by the Id. Competent authority. The aforesaid observations and directions only indicate that in a perfunctory manner without application of mind post completion of assessment, on the draft orders the approval has been granted.
10. It is now settled proposition of law that the approval so granted without taking into consideration the assessment record, incriminating evidences and the approval not exhibiting the reasons for granting the approval independently on the draft assessment order cannot be sustained.



Reliance in this regard is placed on the decision of the Hon'ble Delhi High Court in the case of **PCIT vs. Anuj Bansal, 466 ITR 254 (Del)**. Further we find that Hon'ble jurisdictional High Court in the case of **PCIT vs. Shiv Kumar Nayyar in ITA No. 285/2024 (Del), dated 15.05.2024**, has decided the similar legal issue in favour of the assessee and against the Revenue. The relevant findings of the Hon'ble Delhi High Court are reproduced as under :-

"15. A similar view was taken by this Court in the case of **Anuj Bansal** (supra), whereby, it was reiterated that the exercise of powers under Section 153D cannot be done mechanically. Thus, the salient aspect which emerges from the abovementioned decisions is that grant of approval under Section 153D of the Act cannot be merely a ritualistic formality or rubber stamping by the authority, rather it must reflect an appropriate application of mind. "

11. In the case of **ACIT, Circle-1 (2) Vs. Serajuddin and Co. the Hon'ble Supreme Court in SLP (Civil) Dairy No. 44989/2023** vide order dated 28/11/2023, dismissed the Appeal filed by the Department of Revenue against the order dated 15/03/2023 in ITA No. 43/2022 passed by the Hon'ble High Court of Orissa at Cuttack, wherein the Hon'ble High Court had quashed the Assessment Order on the ground of inadequacy in procedure adopted for issuing approval u/s 153D of the Act by expressing discordant note on such mechanical exercise of responsibility placed on designated authority under section 153D of the Act.

12. In the light of the aforesaid, we are inclined



to allow the ground No.5 and, consequently the appeals of the assessee for relevant years before us stand allowed and the impugned assessments for the relevant years involved are quashed.”

5. It could be seen that the Learned Additional Commissioner of Income Tax, Central Range -4, New Delhi had accorded approval under Section 153D of the Act for assessment years 2007-08 to 2013-14, which constitute a consolidated approval for all the assessment years, which in our considered opinion, is not in consonance with the requirement of provisions of Section 153D of the Act. The plain reading of provisions of Section 153D of the Act makes it very clear and the section mandates approval under Section 153D of the Act to be given for each assessment year for each assessee. Here the consolidated approval has been given for various assessment years for one assessee, which is not in accordance with provisions of Section 153D of the Act. Hence, the search assessments framed based on this invalid approval under Section 153D of the Act deserves to be quashed. Accordingly, the assessments for assessment years 2008-09 to 2013-14 are quashed on this limited count itself.

6. Since, the entire search assessments are quashed, the various additional grounds and original grounds raised by the assessee as well as by the revenue both on law as well as on merits need not be gone into as adjudication of the same would only be academic in nature and hence they are left open.

7. In the result, all the appeals of the assessee are allowed and all the appeals of the revenue are dismissed.”

(underlined emphasis supplied)

11. A perusal of the approval in the instant case indicates that the learned Additional Commissioner has accorded approval under



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Section 153D For AY 207-08 to 2013-14 which constitutes a consolidated approval for all the assessment years.

12. The issue is to whether such approval is permitted or not, has been held by a coordinate bench of this Court in Principal Commissioner of Income Tax-15 versus Shiv Kumar Nayyar.

13. The coordinate bench of this Court after quoting 153D of the Act has observed as under:

*“11. A plain reading of the aforesaid provision evinces an uncontrived position of law that the approval under Section 153D of the Act has to be granted for “each assessment year” referred to in clause (b) of sub-section (1) of Section 153A of the Act. It is beneficial to refer to the decision of the High Court of Judicature at Allahabad in the case of **PCIT v. Sapna Gupta** [2022 SCC OnLine All 1294] which captures with precision the scope of the concerned provision and more significantly, the import of the phrase- “each assessment year” used in the language of Section 153D of the Act. The relevant paragraphs of the said decision are reproduced as under:-*

*“13. It was held therein that if an approval has been granted by the Approving Authority in a mechanical manner without application of mind then the very purpose of obtaining approval under Section 153D of the Act and mandate of the enactment by the legislature will be defeated. **For granting approval under Section 153D of the Act, the Approving Authority shall have to apply independent mind to the material on record for “each assessment year” in respect of “each assessee” separately. The words ‘each assessment year’ used in Section 153D and 153A have been considered to hold that effective and proper meaning has to be given so that underlying legislative intent as per scheme of assessment of Section 153A to 153D is fulfilled.***



It was held that the "approval" as contemplated under 153D of the Act, requires the approving authority, i.e. Joint Commissioner to verify the issues raised by the Assessing Officer in the draft assessment order and apply his mind to ascertain as to whether the required procedure has been followed by the Assessing Officer or not in framing the assessment. The approval, thus, cannot be a mere formality and, in any case, cannot be a mechanical exercise of power.

19. The careful and conjoint reading of Section 153A(1) and Section 153D leave no room for doubt that approval with respect to "each assessment year" is to be obtained by the Assessing Officer on the draft assessment order before passing the assessment order under Section 153A."

[Emphasis supplied]

12. It is observed that the Court in the case of Sapna Gupta (*supra*) refused to interdict the order of the ITAT, which had held that the approval under Section 153D of the Act therein was granted without any independent application of mind. The Court took a view that the approving authority had wielded the power to accord approval mechanically, inasmuch as, it was humanly impossible for the said authority to have perused and appraised the records of 85 cases in a single day. It was explicitly held that the authority granting approval has to apply its mind for "each assessment year" for "each assessee" separately.

13. Reliance can also be placed upon the decision of the Orissa High Court in the case of **Asst. CIT v. Serajuddin and Co.** [2023 SCC OnLine Ori 992] to understand the exposition of law on the issue at hand. Paragraph no.22 of the said decision reads as under:-

"22. As rightly pointed out by learned counsel for the assessee there is not even a token mention of the draft orders having been perused



by the Additional Commissioner of Income-tax. The letter simply grants an approval. In other words, even the bare minimum requirement of the approving authority having to indicate what the thought process involved was is missing in the aforementioned approval order. While elaborate reasons need not be given, there has to be some indication that the approving authority has examined the draft orders and finds that it meets the requirement of the law. As explained in the above cases, the mere repeating of the words of the statute, or mere "rubber stamping" of the letter seeking sanction by using similar words like "seen" or "approved" will not satisfy the requirement of the law. This is where the Technical Manual of Office Procedure becomes important. Although, it was in the context of section 158BG of the Act, it would equally apply to section 153D of the Act. There are three or four requirements that are mandated therein, (i) the Assessing Officer should submit the draft assessment order "well in time". Here it was submitted just two days prior to the deadline thereby putting the approving authority under great pressure and not giving him sufficient time to apply his mind; (ii) the final approval must be in writing; (iii) the fact that approval has been obtained, should be mentioned in the body of the assessment order."

[Emphasis supplied]

14. During the course of arguments, learned counsel for the assessee apprised this Court that the Special Leave Petition preferred by the Revenue against the decision in the case of Serajuddin (supra), came to be dismissed by the Supreme Court vide order dated 28.11.2023 in SLP (C) Diary no. 44989/2023.

15. A similar view was taken by this Court in the case of Anuj Bansal (supra), whereby, it was reiterated that the



exercise of powers under Section 153D cannot be done mechanically. Thus, the salient aspect which emerges from the abovementioned decisions is that grant of approval under Section 153D of the Act cannot be merely a ritualistic formality or rubber stamping by the authority, rather it must reflect an appropriate application of mind.

16. In the present case, the ITAT, while specifically noting that the approval was granted on the same day when the draft assessment orders were sent, has observed as under:-

*“10. We have gone through the approval granted by the Id. Addl. CIT on 30.12.2018 u/s 153D of the Act which is enclosed at page 36 of the paper book of the assessee. The said letter clearly states that a letter dated 30.12.2018 was filed by the Id. AO before the Id. Addl. CIT seeking approval of draft assessment order u/s 153D of the Act. The Id. Addl. CIT has accorded approval for the said draft assessment orders on the very same day i.e., on 30.12.2018 for seven assessment years in the case of the assessee and for seven assessment years in the case of Smt. Neetu Nayyar. **It is also pertinent in this regard to refer to pages 68 and 69 of the paper book which contains information obtained by Smt. Neetu Nayyar from Central Public Information Officer who is none other than the Id. Addl. Commissioner of Income-tax, Central Range-S, New Delhi, under Right to Information Act, wherein, it reveals that the Id. Addl. CIT had granted approval for 43 cases on 30.12.2018 itself. This fact is not in dispute before us. Of these 43 cases, as evident from page 36 of the paper book which contains the approval u/s 153D, 14 cases pertained to the assessee herein and Smt. Neetu Nayyar. The remaining cases may belong to some other assessee, which information is not available before us. In any event, whether it is humanly possible for an approving authority like Id. Addl.***



CIT to grant judicious approval u/s 153D of the Act for 43 cases on a single day is the subject matter of dispute before us. Further, section 153D provides that approval has to be granted for each of the assessment year whereas, in the instant case, the Id. Addl. CIT has granted a single approval for all assessment years put together.”

17. Notably, the order of approval dated 30.12.2020 which was produced before us by the learned counsel for the assessee clearly signifies that a single approval has been granted for AYs 2011-12 to 2017-18 in the case of the assessee. The said order also fails to make any mention of the fact that the draft assessment orders were perused at all, much less perusal of the same with an independent application of mind. Also, we cannot lose sight of the fact that in the instant case, the concerned authority has granted approval for 43 cases in a single day which is evident from the findings of the ITAT, succinctly encapsulated in the order extracted above.”

14. This Court has concurred with the views taken by the Orissa high court and the Allahabad high court.

15. Further, the Legislative intent can be gathered from the CBDT Circular No.3 of 2008 dated 12.3.2008 which reads as under:

“50. Assessment of search cases Orders of assessment and reassessment to be approved by the Joint Commissioner.

50.1 The existing provisions of making assessment and reassessment in cases where search has been conducted under 6 ITA. No 4061/ Mum/2012 section 132 or requisition is made under section 132 A does not provide for any approval for such assessment.

50.2 A new section 153D has been inserted to provide that no order of assessment or reassessment shall be passed by an Assessing Officer below the rank of Joint Commissioner except with the previous approval of the Joint Commissioner. Such provision has been made applicable to



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orders of assessment or reassessment passed under clause (b) of section 153A in respect of each assessment year falling within six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A. The provision has also been made applicable to orders of assessment passed under clause (b) of section 153B in respect of the assessment year relevant to the previous year in which search is conducted under section 132 or requisitioned is made under section 132A.

50.3 Applicability- These amendments will take effect from the 1st day of June, 2007."

(emphasis supplied)

16. The legislative intent is therefore clear that the legislature intended that the assessments/reassessments of search and seizure cases should be made with the prior approval of superior authorities which also means that the superior authorities should apply their minds on the material for each separate year for which approval is sought.

17. A consolidated approval for several years without application of mind to each assessment year could never have been granted otherwise the facts of each assessment year become *otiose* and redundant.

18. It is a well settled law that if there is a power given to do a certain thing in a certain way, the thing must be done in that way or not at all. The origin of this principle is traceable in decision in **Taylor v. Taylor** (1875) 1 Ch D 426 and thereafter followed by the Privy Council in **Nazir Ahmad v. King-Emperor**, AIR 1936 PC 253. This principle has been followed by the Apex Court in a host of decisions



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vis **Rao Shiv Bhadur Singh and Anr vs. state of vindhya Pradesh** AI 54 SC 322, **Deep Chand vs. State of Rajasthan** AI 961 Sc 1527, **State of U.P. v. Singhara Singh**, AIR 1964 SC 358. A Bench of the five judges in the Apex Court in **Captain Sube Singh v. Lieutenant Governor of Delhi**, (2004) 6 SCC 440 has observed as under:

“In Anjum M.H. Ghaswala a Constitution Bench of this Court reaffirmed the general rule that when a statute vests certain power in an authority to be exercised in a particular manner then the said authority has to exercise it only in the manner provided in the statute itself.”

19. The section 154D of the Income-tax Act prescribes, there has to be application of mind for each year than a omnibus order clubbing seven assessment years in the approval cannot be permitted.

20. Though the learned counsel appearing for the Revenue has drawn the attention of this Court to order dated 20.03.2026 passed by the coordinate bench of this Court, in which the following question of law were framed:

“The following substantial questions of law arise in the appeal:

- (i) Whether in the facts of the case, one common approval for different Assessment Years granted by the Additional Commissioner of Income Tax was contrary to law?*
- (ii) In case the answer to the first question is in the affirmative, whether the lapse is procedural or substantial warranting annulment of the assessment proceedings?”*

21. It is therefore submitted by the learned counsel for the appellant that this question is pending before this Court.

22. In the opinion of the Court, the coordinate bench of this Court



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has already interpreted the requirements of Section 153D and the questions as framed by another coordinate bench does not indicate it as doubted the correctness of the earlier decision. The order also does not reflect that the earlier decisions were brought to the knowledge that has formulated the questions.

23. A view has been taken by this Court which is in consonance with view taken by the Orissa high court and the Allahabad high court, no question of law survives for consideration.

24. Therefore, the appeal is dismissed on the ground that no substantial question of law is arises for consideration.

25. The appeal stands dismissed.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

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