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

\+ ITA 8/2024

PR. COMMISSIONER OF INCOME TAX CENTRAL II ..... Appellant

Through: Mr. Sanjeev Menon, Jr.SC.

versus

ANUJ BANSAL ..... Respondent

Through: Mr. Kapil Goel, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **28.03.2024**

1. We had admitted the instant appeal in terms of our order dated 01 February 2024 and framed the following question for consideration:

> "a) Whether the supervisory and advisory involvement of the approving authority would be liable to be borne in consideration while examining the validity of the approval accorded under Section 153D of the Act?"

2. We note that the question which stands posited essentially rests upon additional material which have been placed for our consideration by the appellant, including the Internal Correspondence Folder and the record filed would appear to indicate the manner in which the case proceeded at different levels in the office of the appellant. We had also taken note of the contention of Mr. Menon, who had alluded to Section 144A of the Income Tax Act, 1961 ["**Act**"].

3. However, the undisputed position which emerges is that the

approval under Section 153D of the Act was a common and composite order which was framed in the case of the respondent-assessee. The invalidity of that approval is an aspect which has attained finality consequent to the appeal of the Department in **Pr. Commissioner of Income Tax (Central)-2 v. Anuj Bansal** [2023 SCC OnLine Del 4159] having come to be dismissed by this Court on 13 July 2023.

4. Accordingly, while we dismiss the instant appeal following the reasons assigned in the earlier case of *Anuj Bansal*, we leave the question pertaining to the effect and impact of Section 144A of the Act as well as of the provisions contained in the Search and Seizure Manual, 2007, open to be addressed in appropriate proceedings.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 28, 2024/p