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

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Date of Decision : 11.11.2025

+ **ITA 594/2025**

KAWATRA TENT AND CATERERS PRIVATE LIMITED

.....Appellant

Through: Mr. Yogesh Jagia and Mr. Aditya Jagia, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-16, DELHI

.....Respondent

Through: Mr. Vipul Agrawal, SSC, Ms. Sakashi Shairwal, JSC, Mr. Akshat Singh, JSC with Ms. Harshita Kotru and Mr. Gaoraang, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (ORAL)

CM APPL. 70071/2025 (Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. The challenge in this appeal is to an order dated 25.07.2024 whereby the Tribunal has decided the four ITAs, relatable to different assessment years. This appeal is primarily relatable to the assessment year 2018-19 in



respect of cross-objections 137/Del/2023 in ITA No. 2728/Del/2023.

4. The learned counsel for the appellant states that the challenge is primarily relatable to the cross-objections in which the appellant has challenged the validity of the proceedings initiated under Section 153A of the Income Tax Act, 1961 (“Act”) primarily on the ground that the approval under Section 153D of the Act was taken with regard to seven assessment years together and not separately as is contemplated in law laid down by this Court.

5. The learned counsel for the appellant would submit that though the Tribunal has in paragraph 7 recorded that no submission has been advanced in support of the cross-objections, he by drawing our attention to paragraph 22 of this appeal contend that as per the certificate issued by Manoj Gupta, Chartered Accountant, who appeared for the appellant before the Tribunal, it is clear that Manoj Gupta had vehemently argued the cross-objections and also contested the appeal filed by the Revenue.

6. Mr. Vipul Agrawal states that the said aspect cannot be commented upon by him. His only submission is that as the law relatable to the validity of the proceedings initiated under Section 153A of the Act, on the ground the approval sought under Section 153D of the Act is relatable to seven AY’s together and not individually is well settled by the judgment of this Court in ***Pr. Commissioner of Income Tax-15 v. Shiv Kumar Nayyar, ITA 285/2024.***

7. If that be so, appropriate shall be that the cross-objections more specifically the above issue should be decided by the Tribunal. For this purpose, we remand the cross-objections being 137/Del/2023 in ITA No. 2728/Del/2023 relatable to assessment year 2018-19 by reviving the same



on the Board of the ITAT which shall decide the said issue after hearing the counsel for the parties, in accordance with law.

8. All the pleas of the parties are left open to be canvassed before the ITAT.

9. With the aforesaid observations, the appeal is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 11, 2025/sr