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

\+ ITA 599/2025
\+ ITA 600/2025
\+ ITA 601/2025

KAWATRA TENT AND CATERERS PRIVATE LIMITED

.....Appellant

Through: Mr. Amit Sood and Mr. Aditya Jagia, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 16, DELHI

.....Respondent

Through: Mr. Vipul Agarwal, SSC, Ms. Sakshi Sehawal, Mr. Akshat Singh, JSCs and Mr. Gaoraang Ranjan and Ms. Harshita Kotru, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R
% **12.11.2025**

CM APPL. 70342/2025 in ITA 599/2025
CM APPL. 70343/2025 in ITA 600/2025
CM APPL. 70345/2025 in ITA 601/2025

1. Exemptions allowed, subject to all just exceptions.

2. The applications are disposed of.

ITA 599/2025
ITA 600/2025
ITA 601/2025

3. The challenge in these appeals is to orders dated 20.08.2025 whereby

the Tribunal has decided the four ITAs, relatable to different assessment years. These appeals are primarily relatable to cross-objections in ITA Nos. 2729/DEL/2023 and 2606/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 vehemently by drawing our attention to paragraph 19 and 20 of these appeals contend that as per the information given by Kundan Wahi, Chartered Accountant, who appeared for the appellant before the Tribunal, it is clear that Kundan Wahi had vehemently argued the cross-objections and also contested the appeal filed by the Revenue.

6. Mr. Agarwal 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 138/DEL/2023 in ITA No. 2729/DEL/2023 and 133/DEL/2023 in ITA No. 2606/DEL/2023 relatable to assessment years 2019-20 and 2013-14 respectively 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 12, 2025

SS