HIGH COURT OF JUDICATURE AT ALLAHABAD

INCOME TAX APPEAL No. - 184 of 2026

The Pr Commissioner Of Income Tax-1 And Another

.....Appellant(s)

Versus

Savita Gupta

.....Respondent(s)

Counsel for Appellant(s)	:	Amit Mahajan
Counsel for Respondent(s)	:	Suyash Agarwal

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Heard Shri Amit Mahajan, Learned Senior Standing Counsel for the revenue and Shri Suyash Agarwal, learned counsel for the assessee.

2. Present appeal has arisen against the order of the Income Tax Appellate Tribunal, Agra Bench, (DB) Agra, dated 24.03.2026 whereby the assessee's appeal ITA No. 327/Agr/2026 for AY 2013-14, Savita Gupta vs Income Tax Officer-4(3)(1), Etah, has been allowed.

3. At the outset, preliminary objection has been raised that the present appeal has been filed below the threshold monetary limit Rs. 2 crores.

4. Having heard counsel for the parties and having perused the record, we find, the present is a case fall under the exceptional Clause 3.1(f) of the Circular No.5 of 2024 dated 15.03.2024. In the first place, as to the observation made in paragraph 6 of the order of the Tribunal, we find, only this much has been observed by the Tribunal:

> *"6. Respectfully following the aforesaid decision of Mumbai Tribunal, which in turn relied upon the decision of Hon'ble Bombay High Court and Hon'ble Delhi High Court supra, we hold that the reopening has been made in the instant case by taking approval u/s 151 of the Act from both the Additional CIT as well as Principal CIT which would not be in consonance with the provisions of section 151 of the Act and hence would become fatal to the entire assumption of jurisdiction and consequential*

framing of reassessment proceedings by the learned AO. Accordingly, the entire reassessment proceedings are hereby quashed. Hence, one of the facets of Ground No.4 challenging the validity of assumption of jurisdiction u/s 147 of the Act is allowed in the above mentioned terms. Since the reassessment is quashed on this technical issue, the other legal grounds raised by the assessee as the grounds raised by the assessee on merits need not be adjudicated and they are left open."

5. For the reason contained in the order passed today (02.11.2026) in separate appeal being *Income Tax Appeal No. 183 of 2026, The Pr Commissioner of Income Tax-1 & Anr. vs Pashupati Castings Ltd., 2026:AHC:227083-DB,* the present appeal is found to be below the monetary limit specified under the binding Circular. It is accordingly **dismissed**.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

November 2, 2026

Prakhar

Digitally signed by :-
PRAKHAR SRIVASTAVA
High Court of Judicature at Allahabad