8. On the other hand, Ld. CIT DR for the Revenue supports the order of AO and submits that approval was not granted on the same day and not mechanical approval. Ld.CIT DR filed a written submission which is reproduced as under:-

2. In this regard, Search and seizure action u/s 132 of the Act was conducted on the Hans group of cases on 06.01.2021 where case of the assessee was also covered. The case of the above referred assessee was assessed u/s 143(3) rws 153A of the Act for AY 2011-12 to AY 2016-17 and 2020-21 on account of providing accommodation entry for bogus LTGC for the Jaiswal family and earning commission income thereon @1.25% which was not recorded in the books of accounts. The CIT(A) upheld the orders of the AO.

3. Before the Hon'ble Tribunal, the assessee has preferred above referred appeals against the orders of the Ld. CIT(A). Main contentions of the assessee **is invalid order on account of DIN and "mechanical" approval u/s 153D of the Act.**

4. <u>The Revenue hereby submits the arguments for Section 153D of the Act.</u>

5. **<u>In this regard, the following documents have been submitted by the AO, the same have been attached with this email:</u>**

(i) Letters of the AO seeking approval u/s 153D of the Act,

(ii) Approval accorded u/s 153D of the Act by the Jt. / Addl. CIT / Range Head

(iii) Duly sworn affidavit (under Rule 10, ITAT Rules, 1963) in original by the AO

(iv) Letter of the DCIT, CC-31 , Delhi, dated 20.01.2025

6. **On perusal of the above it can be seen that :**

(i) The AO has sought approval u/s 153D of the Act from the Jt./Addl. CIT for SINGLE ASSESSEE.

(ii) The Jt./Addl. CIT accorded approval u/s 153D of the Act for SINGLE ASSESSEE for SINGLE AY.

(iii) The Jt./Addl. CITin his order of approval u/s 153D of the Act has stated, as reproduced below:

"2. 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 Apparaisal Report and relevant seized documents perused by you & brought to the notice undersigned..."

7. The **search and seizure manual of the Income tax Department** mandates, as reproduced below:

"1.3 On receipt of the appraisal report and seized material, the Assessing Officer and Range Head should jointly scrutinize the appraisal report and seized material and prepare an Examination Note to decide:

i. Cases where notices u/s 153A of the Income- tax Act, 1961 (the Act) are required to be issued.

ii. Cases where notices u/s 153C of the Act are required to be issued.

iii. Cases where notices u/s 148 of the Act are required to be issued.

iv. Cases where seized material pertains to persons other than those whose cases have been centralised.

...

2.2 A detailed questionnaire should be prepared mentioning details of the Annexures relating to the seized material and the assessee's explanation sought on the entries therein. The questionnaire should also contain the queries on the basis of documents attached with the return. If considered necessary, directions under section 144A of the Act should be given by the Range Head.

...

3.2 All the issues and evidence that is going to be relied upon in the assessment order should be made available to the assessee. The final show cause notice should be prepared in consultation with the Addl. CIT and should contain:

i. The proposed structure of the order;

ii. The evidence in possession of the department;

iii. The case laws being relied upon;

iv. The opportunity of rebuttal being provided to the assessee. ...."

8. An **Appraisal Report** is a report prepared by the search conducting Assistant/Deputy Director of Income Tax (Investigation) highlighting the incriminating material along with the outcome of the investigations from the day of commencement of search operations to the culmination of the Appraisal Report. A copy of the Appraisal Report is provided to the AO, Jt. / Addl. CIT and the jurisdictional Principal Commissioner of Income Tax. This report is in the nature of a comprehensive report for the Search Unit (Investigation Directorate) and the Assessment Unit (Central Charge) of the Income Tax Department. Thereafter, the AO along with the Jt. / Addl. CIT gets involved in issuing statutory notices, preparing the Action Points, drafting Questionaries, etc. Neither the AO nor the Jt. / Addl. CIT works in isolation as far as search assessments are concerned. Basically, they work as team during the course of search assessments. The approval accorded by the Jt. / Addl. CIT under section 153D of the Act is nothing but the culmination of day-to-day involvement of the AO and the Jt. / Addl. CIT in search assessments. The fact is that the AO and the Jt. / Addl. CIT

work as team members and the AO works under the supervision of the Jt. / Addl. CIT. The teamwork gets culmination by the approval under section 153D of the Act. Such involvement of the Jt. / Addl. CIT in the search assessment is in routine in the Central Charges of the Income Tax Department where the search assessments are completed. It is not a case where the assessment records, other files, investigation folders, etc. of a search case are discussed for the first time between the AO and the Jt. / Addl. CIT at the time of approval of the search assessment.

9. As per the **SOP prescribed in the Search & Seizure Manual and other instructions/guidelines issued by the CBDT**, there is close monitoring of search assessments by the Jt. / Addl. CIT by way of internal correspondence folder(s), order sheet noting, meeting(s), discussions, electronic communications, etc. from time to time throughout the year. Since the Jt. / Addl. CIT and the AO of the present case were in rooms apart in the same building, therefore, movement of records, etc. by hand over phone also could not be ruled out. Since, the Jt. / Addl. CIT, as per the SOP issued by the CBDT for search assessments, could not be ruled out to be not actively involved in the search assessments, therefore, the issues emerged in the search assessments were on his/her tips at the time of granting approval under section 153D of the Act. It is also not the case that the Jt. / Addl. CIT has come to know of the facts/details of assessment proceedings at the time of approval under section 153D of the Act. The entire process of monitoring is a continuous process even before the receipt of draft order seeking the approval under section 153D of the Act. The approval under section 153D of the Act is culmination of joint exercise carried out as team lead by the Jt. / Addl. CIT. The AO had worked under the supervision of the Jt. / Addl. CIT.

10. A Range Head is fully involved in guiding and supervising the assessment proceedings. Discussions and consultation between the AO and the Range Heads are sometimes not formally put in the form of letters on record. It is not the Jt. /Addl. CIT is seeing issues for the first time which are in the draft order as alleged by the assessee. No government officer or even a layman will sign a legal paper/sensitive order without seeing and applying his/her mind where he can be held responsible/ accountable later.

11. As per the Wharton's concise Law Dictionary the word '**satisfied**' means being free of anxiety, doubt, perplexity, suspense or uncertainty, whereas '**approval**' means "to have or express a favourable opinion or to accept as satisfactory". The '**sanction**' requires and independent perusal of facts and record and also the recital of the reasons for granting approval. As seen from the meaning of the words 'satisfied', 'approval' and 'sanction' they constitute a hierarchy of endorsement of a proposed action. The word **'approval' under section 153D of the Act is not a sanction.** Sanction requires a more independent application of mind with respect to facts and provisions of law, whereas the 'approval' as contemplated under section 153D of the Act, being administrative in nature, the preliminary satisfaction of the Jt. / Addl. CIT is required to the extent that the AO has looked into all seized material and has given proper opportunity of being heard to the assessee by confronting the evidences and the proposed additions. **The Jt. / Addl. CIT, while granting approval under section 153D of the Act, does not enter into the realm of deciding whether the additions proposed by the AO is legally sustainable.**

12. The **CBDT Circular No. 3 of 2008, dated 12.03.2008** mentions the legislative intent of section 153D of the Act. Further, the section **153D of the Act does not lay the procedure**

and manner of granting approval under section 153D of the Act. The approval under section 153D of the Act by the Jt. / Addl. CIT is **merely administrative in nature to safeguard internal checks & balances without affecting the quasi-judicial powers of the AO or creating any prejudice to assessee.** In fact, while granting approval under section 153D of the Act, **the Jt. / Addl. CIT does not act as a Reviewing/ Appellate Authority to allow or disallow the additions proposed by the AO.**

13. The manner of arriving satisfaction for granting administrative approval itself could not have been matter of adjudication in the draft order in view of ratio laid by **the Hon'ble Supreme Court in the case of DG-IT(Inv.) Pune vs. Space Wood Funishers Pvt. Ltd. in Civil Appeal No. 4394 of 2015 [para 12]** and **Mumbai ITAT decision in the case of Pratibha Pipes & Structural Ltd. In ITA No. 3874/Mum/2015.**

14. **The Hon'ble Supreme Court,** in the cases of **State of Bihar vs PP Sharma AIR 1991 SC 1260, State of MP vs Harishankar Bhagwan (2010) 8 SCC 655, CS Krishnamurthy vs State of Karnataka AIR 2005 SC 2790 and State of Maharashtra vs. Ishwar Piraji Kalpatri AIR 1996 SC 722** has held that even in cases where the sanction order does not demonstrate the independent perusal of material and does not carry recital of reasons in view of the statutory presumption under section 114(e) of the Indian Evidence Act, 1872 but if it is established that all the relevant material were duly put up for perusal before the authority, then the sanction cannot be considered as vitiated.

15. The **Hon'ble Delhi High Court (Full Bench)**, in the case of **Kelvinator of India Ltd. 123 Taxmann 433 (FB)**, on the basis of the statutory presumption under section 114(e) of the Indian Evidence Act, 1872, had drawn a presumption in the Income Tax matter that all official actions were performed regularly unless controverted by the corroboratory evidence. Thus, in the present case, the onus is on the corroboratory evidence. Thus, in the present case, the onus is on the assessee to rebut that the Jt./Addl. CIT while approving the case had not applied his mind.

16. The Ld. AR has failed to cite any facts in the assessment order which may shown non-application of mind of the Jt. / Addl. CIT while granting approval under section 153D of the Act. The **Hon'ble High Court of Delhi, in the case of Principal Commissioner of Income-tax (Central)-2 vs. Anuj Bansal [2024] 466 ITR 251 (Delhi)[13-07-2023])** has cited many instances of inaccuracy/mistake/error/lapses, etc. in the approval under section 153D of the Act and the details mentioned in the assessment order to hold that there was non-application of mind of the Jt. / Addl. CIT while granting approval under section 153D of the Act. However, here **in present case, the Ld. AR failed to demonstrate such instances of inaccuracy/mistake/error/lapses, etc. in the approval under section 153D of the Act and the details mentioned in the assessment order. Hence, the facts of this case are distinguishable from the case of Anuj Bansal (supra).** Therefore, the decision of the Hon'ble High in the case of Anuj Bansal (supra) is not applicable in the present case. Rather, this case supports the view that in view of the decision of the Hon'ble Delhi High Court (Full Bench) in the case of Kelvinator of India Ltd. (supra) and the fact that the Ld. AR failed to pin point any inaccuracy/mistake/error/lapses, etc. in the approval under section 153D of the Act and the details mentioned in the assessment order. Similarly, the decision of the **Hon'ble Orrisa High Court in the case of (ACIT vs. Serajuddin & Co. [2023] 454 ITR 312 (Orissa)[15-03-2023])is also DISTINGUISHABLE on the facts as the Ld. AR failed to demonstrate**

that the search assessment orders did not mention the approval of the Jt. / Addl. CIT. In the present case, **the Ld. AR failed to establish that the guidelines enunciated by the Search & Seizure Manual, Circular-3 of 2008 and SOP for search assessments have been flouted by the AO and the Jt. / Addl. CIT and there was no application of mind by them.**

17. It is equally a well-settled position on the law of precedent that **a ruling of a court is to be read, understood and interpreted in the context of not only the issue that was under adjudication but also in the context of the points of arguments canvassed by both the sides.** Though there is plethora of judicial precedents on this aspect, it will suffice here to reproduce the relevant part of the judgment of the **Hon'ble Supreme Court in the case of Sun Engineering Works (P) Ltd., 198 ITR 297,** which is self-explanatory:
"It is neither desirable nor permissible to pick out a word or a sentence from the judgment of this Court, divorced from the context of the question under consideration and treat it to be the complete 'law' declared by this Court. ...".

18. In the case of **UOI & Ors. V. Dhanwanti Devi & Ors, 6 SCC 44, the Hon'ble Supreme Court** observed as under:

"9. .... What is of the essence in decision is its ratio and not every observation found therein not what logically follows from the various observations made in the judgment. Every judgment must be read as applicable to the particular facts proved, since the generality of the expressions which may be found there is not intended to be exposition of the whole law, but governed and qualified by the particular facts of the case in which such expressions are to be found.
10. Therefore, in order to understand and appreciate the binding force of a decision is always necessary to see what were the facts in the case in which the decision was given and what was the point which had to be decided. No judgment can be read as if it is a statute. A word or a clause or a sentence in the judgment cannot be regarded as a full exposition of law. Law cannot afford to be static and therefore, Judges are to employ an intelligent in the use of precedents........."

19. The dismissal of SLP has no binding force in terms of Article 141 of the Constitution of India. Consequently, it has no binding precedent value, in contradiction with a reasoned order of the Hon'ble Supreme Court or an order passed in appeal. Reliance is placed on the decisions of the **Hon'ble Supreme Court in the cases of Kunhayammed 245 ITR 360 and Khoday Distilleries Ltd. 104 taxmann.com 25 (SC). The Hon'ble Supreme Court, in the case of State of Orrisa and Another v. Dhirendra Sundar Das and Others – [(2019) 6 SCC 270 (SC)]** has clarified this position with the following observations at para 9.27:

"9.27 It is a well settled principle of law emerging from a catena of decisions of this Court, including Supreme Court Employees' Welfare Association v. Union of India & Anr. and State of Punjab v. Davinder Pal Singh Bhullar, that the dismissal of a S.L.P. in limine simply implies that the case before this Court was not considered worthy of examination for a reason, which may be other than the merits of the case. Such in limine dismissal at the threshold without giving any detailed reasons, does not constitute any declaration of law or a binding precedent under Article 141 of the Constitution."

Thus, it is humbly submitted that <u>in the present appeals, only facts of the case should be discussed and examined and they only should determine the fate of these appeal.</u>

20. <u>On perusal of all the documents submitted before Your Honours it is evident that:</u>
(i) The AO has sought approval u/s 153D of the Act from the Jt./Addl. CIT for SINGLE ASSESSEE.

(ii) The Jt./Addl. CIT accorded approval u/s 153D of the Act for SINGLE ASSESSEE for SINGLE AY.

(iii) <u>The Jt./Addl. CITin his order of approval u/s 153D of the Act has stated, as reproduced below:</u>

"2. 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 Apparaisal Report and relevant seized documents perused by you & brought to the notice undersigned..."

21. <u>Thus, it is established beyond doubt that:</u>
(i) the search assessment u/s 153A of the Act had been conducted in conformity with the instructions given in the Search and Seizure Manual and relevant CBDT circulars and instructions of the Income tax department.

(ii) The Jt.CIT/Addl.CIT had perused all case records of all AYs independently and has accorded approval for SINGLE ASSESSEE and SINGLE AY.
(iii) The AR has not been able to point out any defects in the assessment order or in the assessment proceedings or that there was no interaction between the AO and the Jt./Addl.CIT and that there was mechanical application of mind

(iv) Facts of the present case are clearly and beyond doubt distinguishable from facts of the decision of Hon'ble Delhi HC in Anuj Bansal (supra) and of Hon'ble Orissa HC in Serajuddin (supra)

22. **<u>In view of the above, there is no doubt that approval u/s 153D of the Act was not mechanical. It was given after proper perusal of case records and interaction with the AO and with proper application of mind as per circumstances of the case as discussed in preceding paras.</u>**

23. This written submission is being made in hard copy during hearing and is over and above the oral submissions and arguments by Revenue on merits of the case during the course of hearing.

24. Regarding the **<u>DIN matter</u>**, <u>your kind attention is drawn to letter of the DCIT, CC-31, Delhi dated 20.01.2025 wherein he has stated, as reproduced below:</u>
"2.5 the assessment orders u/s 153A of the Income Tax Act, 1961 were passed through manual order functionality of ITBA and uploaded on ITBA portal on 30.03.2022 in the case of Dileep Kumar Gupta for AYs 2013-14 and 2014-15. Consequently, below specified DINs were generated on 30.12.2019 (relevant screenshots of ITBA portal enclosed a day before the time

barring date. Orders were passed on ITBA through manual functionality of ITBA and uploaded on ITBA because ITBA was not allowing to generate orders through regular ITBA system.

AY	*DIN*	*Date of generation*
2013-14	*ITBA/AST/M/153A/2021-22/1042202496(1)*	*30.03.2022*
2014-15	*ITBA/AST/M/153A/2021-22/1042206460(1)*	*30.03.2022*

Thereafter, accounting of the assessment order was closed by CPC on 31.03.2022 and intimation letters (Copy attached as Annexure-6) communicating the DIN of the assessment orders dated 30.03.2022 were generated on 31.03.2022. These letters form integral part communication of assessment order to the assessee. To verify the same, copy of order sheet generated from ITBA portal for AY 2013-14 is enclosed as Annexure-7 and for AY 2014-15 is enclosed as Annexure-8. "

25. This written submission is being made in hard copy during hearing and is over and above the oral submissions and arguments by Revenue on merits of the case during the course of hearing.

9. Heard both the parties and perused the material available on record. Before going further, we first consider the letter sent by the AO seeking approval u/s 153D of the Act which is reproduced as under:

Office of the
Deputy Commissioner of Income-tax,
Central Circle-31 New Delhi, Room No. 343, 3rd Floor,
ARA Centre, E-2, Jhandewalan Extension, New Delhi-110055

F. No. DCIT/CC-31/ 153D/2021-22/ 1111 Dated: 28.03.2022

To,

The Joint Commissioner of Income Tax,
Central Range-8,
New Delhi.

Sir,

Sub: Request for approval u/s 153D of the Income Tax Act, 1961 in the case of Dileep Kumar Gupta (PAN: AADPG4888K) for the AY 2011-12 to 2016-17 and 2020-21– Reg –

***

Kindly refer to above.

2. The above noted case is covered under the provisions of Section 153A of the Act, as a result of search operation under section 132 in the case of Hans Group of cases. After scrutiny of the case assessment orders for the assessment years 2011-12 to 2016-17 and 2020-21 have been drafted and submitted (in duplicate) for approval as per the provisions of section 153D of the Income Tax Act, 1961.

3. Kindly accord the necessary approval for issue of the following assessment orders.

S.No.	Name of the assessee.	PAN	Asstt. Year.	u/s	Returned u/s 139	Returned u/s 153A	Addition Made	Assessed Income
1	Dileep Kumar Gupta	AADPG4888K	2011 12	153A r.w.s. 143(3)	Not filed	7,20,450/-	49,917/-	7,70,367/-
2	Dileep Kumar Gupta	AADPG4888K	2012-13	153A r.w.s. 143(3)	11,35,150/-	11,35,150/-	18,668/-	11,53,818/-
3	Dileep Kumar Gupta	AADPG4888K	2013-14	153A r.w.s. 143(3)	23,88,250/-	23,88,250/-	32,878/-	24,21,128/-
4	Dileep Kumar Gupta	AADPG4888K	2014-15	153A r.w.s. 143(3)	10,83,520/-	10,79,670/-	88,005/-	11,71,525/-
5	Dileep Kumar Gupta	AADPG4888K	2015-16	153A r.w.s. 143(3)	11,93,530/-	11,93,530/-	52,80,016/-	64,91,630/-
6	Dileep Kumar Gupta	AADPG4888K	2016-17	153A r.w.s. 143(3)	33,77,060/-	34,08,510/-	53,45,015/-	87,53,527/-
7	Dileep Kumar Gupta	AADPG4888K	2020-21	153A r.w.s. 143(3)	31,43,000/-	31,51,690/-	NIL	31,51,690/-

Encl: Draft assessment order and assessment records.

Yours faithfully

संयुक्त आयकर आयुक्त
सेन्ट्रल रेन्ज-8, नई दिल्ली
28 MAR 2022
प्राप्ति
आवती सं0

(Kapil Kumar Singh)
Deputy Commissioner of Income-tax,
Central Circle-31, New Delhi.

10. The approval granted by Ld. JCIT, Central Range 8, New Delhi in the case of assessee vide letter dt. 29.03.2022 is reproduced as under:

कार्यालय
संयुक्त आयकर आयुक्त, केन्द्रीय रेंज-8,
कमरा संख्या-328 तृतीय तल, ए.आर.ए. सेंटर, झण्डेवालान एक्सटेंशन, नई दिल्ली
दूरभाष-011-23593442

F. No.: JCIT/CR-8/153D/2021-22/3040 **Dated: 29.03.2022**

To,

The Dy. Commissioner of Income Tax,
Central Circle-31,
New Delhi.

Sub: Approval u/s 153D of the Income Tax Act, 1961 in the case of Dileep Kumar Gupta (PAN: AADPG4888K) for the A.Y. 2014-15 - Regarding.

Please refer to your office letter F. No. DCIT/CC-31/153D/2021-22/1111 dated 28.03.2022, seeking approval u/s 153D of the Income Tax Act, 1961 in the case of Dileep Kumar Gupta.

2. 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.

Name of the assessee	PAN	A.Y.	U/S	Returned Income		Addition made	Assessed Income
				u/s 139	u/s 153A		
Dileep Kumar Gupta	AADPG4888K	2014-15	153A r.w.s. 143(3)	10,83,520/-	10,79,670/-	88,005/-	11,71,525/-

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. 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.

4. Please ensure that penalty is levied under proper section of the Income Tax Act, 1961.

29 MAR 2022

(Sunil Kumar Yadav)
Jt. Commissioner of Income Tax,
Central Range-8, New Delhi.

11. In the case of assessee himself for the subsequent assessment years, the coordinate bench in ITA Nos. 148 to

153/Del/2025 vide order dt. 19.11.2025 has held the approval granted u/s 153D as mechanical and quashed the order passed us/ 153A of the Act. The relevant observations of the coordinate bench are as under:

> "3. We have heard the rival submissions and perused the material available on record. The facts for AY 2015-16 are taken up first for adjudication and the decision rendered thereon shall apply with equal force for all assessment years herein, except with variance in figures. The original return for AY 2015-16 was filed u/s 139 of the Act on 12.03.2016 declared total income of ₹11,93,530/-. The assessment was completed u/s 143(3) of the Act on 25.10.2017 for AY 2015-16 determining the total income of ₹12,11,614/-. A search and seizure operation was conducted u/s 132 of the Act on 06.01.2021 at the residential/business premises of Hans Group. Pursuant to the search, notice u/s 153A of the Act was issued to the assessee on 09.11.2021. In response to the notice u/s 153A of the Act, the assessee filed his return of income on 26.12.2021 declaring total income of ₹11,93,530/-. The assessment was completed u/s 153A r.w.s. 143(3) of the Act on 30.03.2022, after obtaining prior approval of the ld JCIT on 29.03.2022. Now, the short question arose for our consideration is as to whether the approval granted u/s 153D of the Act by the ld JCIT could be construed as have been granted in a mechanical manner or not. For the sake of convenience, the approval granted by the ld JCIT u/s 153D of the Act is reproduced below:-

कार्यालय
संयुक्त आयकर आयुक्त, केन्द्रीय रेंज-8,
कमरा संख्या-328 तृतीय तल, ए.आर.ए. सेंटर, झण्डेवालान एक्सटेंशन, नई दिल्ली
दूरभाष-011-23593442

F. No.: JCIT/CR-8/153D/2021-22/3041 **Dated: 29.03.2022**

To,

The Dy. Commissioner of Income Tax,
Central Circle-31,
New Delhi.

Sub: Approval u/s 153D of the Income Tax Act, 1961 in the case of Dileep Kumar Gupta (PAN: AADPG4888K) for the A.Y. 2015-16 - Regarding.

Please refer to your office letter F. No. DCIT/CC-31/153D/2021-22/1111 dated 28.03.2022, seeking approval u/s 153D of the Income Tax Act, 1961 in the case of Dileep Kumar Gupta.

2. 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.

Name of the assessee	PAN	A.Y.	U/S	Returned Income		Addition made	Assessed Income
				u/s 139	u/s 153A		
Dileep Kumar Gupta	AADPG4888K	2015-16	153A r.w.s. 143(3)	11,93,530/-	11,93,530/-	52,80,016/-	64,91,630/-

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. 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.

4. Please ensure that penalty is levied under proper section of the Income Tax Act, 1961.

29 MAR 2022
2881

(Sunil Kumar Yadav)
Jt. Commissioner of Income Tax,
Central Range-8, New Delhi.

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4. We find that similar approval has been granted for AYs 2011-12 to 2021-22 by the ld JCIT independently for each assessment year. The ld AR placed on record the order sheet entries, on perusal of which, there is absolutely no mention in the order sheet regarding the forwarding of seized documents, assessment folders, investigation report etc to the ld JCIT for obtaining approval u/s 153D of the Act by the ld JCIT. Further, it is a fact that the ld AO had sought for approval u/s 153D of the Act by