

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& SHRI MAHAVIR PRASAD, JUDICIAL MEMEBR

आयकर अपील सं./I.T.A. No. 549/Ahd/2017

(निर्धारण वर्ष / Assessment Year : 2007-08)

DCIT Circle- 3(1)(1), Ahmedabad	बनाम/ Vs.	M/s. Nirma Ltd. Nirma House, Ashram Road, Ahmedabad 380009
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABTG0049A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri O. P. Gupta, CIT. D.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri Hemanshu C. Shah, A.R.

सुनवाई की तारीख / Date of Hearing	09/01/2019
घोषणा की तारीख /Date of Pronouncement	15/01/2019

आदेश/ORDER

PER PRADIP KUMAR KEDIA - AM:

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-9, Ahmedabad ('CIT(A)' in short), dated 20.12.2016 arising in the assessment order dated 28.03.2013 passed by the Assessing Officer (AO) under s. 143(3) r.w.s. 263 of the Income Tax Act, 1961 (the Act) concerning assessment year 2007-08.

2. As per its ground of appeal, the Revenue has impugned the action of the CIT(A) on several grounds.

3. When the matter was called for hearing, the learned AR for the assessee submitted at the outset that the action of the Pr.CIT under s.263 dated 30.03.2012 relevant to AY 2007-08 in question has been quashed by the co-ordinate bench of Tribunal in ITA No.1152/Ahd/ 2012 order dated 31.10.2017. The learned AR accordingly submitted that the subsequent proceedings pursuant to such order is without any basis any longer and are thus a nullity in law.

4. As pointed out on behalf of the assessee, the present appeal emanates out of the assessment order re-framed pursuant to directions as per order passed by the Pr.CIT under s.263 of the Act which order has since been quashed. The subsequent proceedings arising from a *non est* order is ceased to be efficacious and thus a nullity without any legal consequences. Consequently, the appeal of the Revenue arising from such order is rendered infructuous and thus requires to be dismissed.

5. In the result, the appeal of the Revenue is dismissed.

This Order pronounced in Open Court on 15/01/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER
Ahmedabad: Dated 15/01/2019

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अग्रहित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।