

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SMT BEENA A. PILLAI, JUDICIAL MEMBER

ITA No. 6130/DEL/2017
[A.Y 2011-12]

The A.C.I.T
Circle 5(2)
New Delhi

Vs.

M/s Celebi Delhi Cargo Management
India Pvt. Ltd
Room No. CE-05, Import Building - 2
International Cargo Terminal
IGI Airport, New Delhi

PAN : AADCC 6885 B

(Applicant)

(Respondent)

Assessee By : Shri Ronak Doshi, CA
Shri Ishleen Sethi, CA

Department By : Shri Surendra Meena, Sr. DR

Date of Hearing : 05.02.2019

Date of Pronouncement : 08.02.2019

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the
ld. CIT(A) - 13, New Delhi dated 17.07.2017 pertaining to A.Y 2011-12.

2. The Revenue is aggrieved by the deletion of addition of Rs. 83,15,39,055/- made by the Assessing Officer on account of deduction u/s 80IA of the Income-tax Act, 1961 [hereinafter referred to as 'the Act' for short] and is further aggrieved by the deletion of disallowances of Rs. 16,03,825/- and Rs. 23,96,175/- made by the Assessing Officer.

3. Assessment order dated 31.12.2016 was framed u/s 143(3) r.w.s 263 of the Act. The first assessment order dated 14.03.2014 framed u/s 143(2) of the Act was set aside by the Id. PCIT u/s 263 of the Act vide order dated 31.03.2016.

4. The assessee assailed the order of the PCIT framed u/s 263 of the Act before the Tribunal and the Tribunal in ITA No. 3182/DEL/2016 vide order dated 23.10.2018, set aside the order of the PCIT and restored that of the Assessing Officer. The operative part of the order of the Tribunal reads as under:

“31. In view of the above discussion on the facts vis a vis the judicial pronouncements on the subject, we set aside the order of the Id. PCIT and restore that of the Assessing Officer dated 14.03.2104 framed u/s 143(3) of the Act.”

5. Since the basis of the present assessment order has been quashed by the Tribunal, the subsequent assessment order and the order of the first appellate authority become non est.

6. In the result, the appeal of the Revenue in ITA No. 6130/DEL/2017 is dismissed.

The order is pronounced in the open court on 08.02.2019.

Sd/-

**[BEENA PILLAI]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 08th February, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

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