

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : B : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA Nos.771 & 772/Del/2019
Assessment Years: 2013-14 & 2014-15

Stay Application Nos.111 & 112/Del/2019
(ITA Nos.771 & 772/Del/2019
Assessment Years: 2013-14 & 2014-15)

Dabur Invest Corp.,
4th Floor, Punjabi Bhawan,
10, Rouse Avenue,
New Delhi.

Vs JCIT,
Range-46,
New Delhi.

PAN: AADFD2529G

(Appellant)

(Respondent)

Assessee by	:	Shri M.P. Rastogi, Advocate
Revenue by	:	None
Date of Hearing	:	25.04.2019
Date of Pronouncement	:	25.04.2019

ORDER

PER R.K. PANDA, AM:

The above two appeals filed by the assessee are directed against the separate orders dated 28th December, 2018 and 31st December 2018 of the CIT(A)-16, New Delhi, relating to assessment years 2013-14 and 2014-15, respectively. For the sake of convenience, both the appeals were heard together and are being disposed of by this common order.

2. None represented on behalf of the Revenue in these cases on the ground that the Revenue has filed appeal against the order of the Tribunal which is pending. The oral request for adjournment was rejected and the matter was disposed of on the basis of the submissions of the ld. counsel for the assessee.

3. The assessee in the various grounds of appeal in both the appeals has challenged the order of the CIT(A) in confirming the various additions made by the Assessing Officer in the order passed u/s 143(3)/263 of the IT Act, 1961.

4. The ld. counsel for the assessee, at the outset, submitted that the Assessing Officer has passed the order u/s 143(3) r.w.s. 263 of the Act for both the assessment years determining the total income at Rs.246,99,28,487/- for assessment year 2013-14 and Rs.246,97,30,175/- for assessment year 2014-15. Referring to the copy of the order of the Tribunal vide ITA Nos.1763 & 1764/Del/2018, order dated 11th March, 2019 for assessment years 2013-14 and 2014-15 respectively, he submitted that the order passed by the CIT u/s 263 has been quashed by the Tribunal and therefore, the subsequent orders passed by the A.O. and CIT (A) do not have any legs to stand. He accordingly submitted that the appeals filed by the assessee have to be allowed for both the years.

5. We have heard the ld. counsel for the assessee and perused the material available on record. It is an admitted fact that the Assessing Officer, in the instant cases, has passed orders u/s 143(3)/263 for both the years. We find the Tribunal in ITA Nos.1763 & 1764/Del/2018, order dated 11th March, 2019, for the impugned

years has quashed the section 263 proceedings initiated by the CIT and restored the order of the Assessing Officer. The relevant observations of the Tribunal at para 74 of the order reads as under:-

“74. Considering the facts of the case in hand in totality, from all possible angles, we are of the considered view that the assessment orders framed u/s 143(3) are neither erroneous nor prejudicial to the interest of the Revenue. The orders of the PCIT are, accordingly, set aside and that of the Assessing Officer are restored.”

6. Since the orders passed u/s 263 have been quashed by the Tribunal for both the assessment years under appeal, therefore, the subsequent orders passed by the Assessing Officer and CIT(A) do not have any legs to stand and have to be quashed. We hold and direct accordingly. The appeals filed by the assessee for both the assessment years are accordingly allowed.

Stay Applications Nos.111 & 112/Del/2019

7. Since the appeals filed by the assessee are heard and decided in the preceding paragraphs, the Stay Applications filed by the assessee have become infructuous and are dismissed.

8. In the result, both the appeals filed by the assessee are allowed and both the Stay Applications filed by the assessee are dismissed.

The decision was pronounced in the open court at the time of hearing itself
i.e., on 25.04.2019.

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 25th April, 2019

dk

Copy forwarded to

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

Asstt. Registrar, ITAT, New Delhi