

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD**

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

आयकर अपील सं./I.T.A. No. 277/Ahd/2018

(निर्धारण वर्ष / Assessment Year: 2009-10)

Baroda Cricket Association BCA House, 78 Hari Bhakti, Extension, Race Course, Vadodara- 390007	बनाम/ Vs.	DCIT (Exemption) Circle-2, 2 nd Floor, Nature View Building, Ashram Road, Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAA AB1 410 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Virat Bhavsar, AR
प्रत्यर्थी की ओर से / Respondent by :	Shri Alok Singh, CIT DR

सुनवाई की तारीख / Date of Hearing	23/07/2019
घोषणा की तारीख /Date of Pronouncement	25/07/2019

आदेश/ORDER

PER PRADIP KUMAR KEDIA - AM:

The captioned appeal has been filed by the assessee against the order of the CIT(A)-9, Ahmedabad ('CIT(A)' in short), dated 28.11.2017 arising in the assessment order dated 21.12.2016 passed by the Assessing Officer under s. 143(3) r.w.s. 263 of the Income Tax Act, 1961 (the Act) concerning A.Y. 2009-10.

2. As per the grounds of appeal, the assessee has challenged the action of CIT(A) in denying the exemptions claim under s. 11 & 12 on certain income.

3. With the assistance of the Ld. AR for the assessee, we straightway notice that the revisional order passed under s. 263 by the CIT(E) dated 16.02.2016 which is the foundation for the assessment order passed under s. 143(3) r.w.s. 263 of the Act dated 21.12.2016 was quashed by the Co-ordinate Bench of ITAT in ITA No. 1043/Ahd/2016 dated 04.03.2019.

4. In view of the order of the Co-ordinate Bench whereby the revisional order under s. 263 does not survive any longer, the consequential assessment order passed in pursuance thereof which is subject matter of present appeal would automatically cease to survive and is rendered *non-est*. As a result, appeal of the assessee emanating from such consequential order under s. 143(3) r.w.s. 263 is rendered infructuous.

5. In the result, appeal of the assessee is allowed.

This Order pronounced in Open Court on 25/07/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Ahmedabad: Dated 25/07/2019

TANMAY

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित / 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 ।