

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

**BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.2008/Del/2017
Assessment Year: 2005-06**

**Crew Bos Products Ltd.
37 Sector-4, IMT Manesar
Gurgaon
PAN: AAACC322F**

Vs

**DCIT, Central Circle-1,
Faridabad.**

Appellant

Respondent

Revenue by Ms Rachna Singh, CIT-DR
Assessee by Shri V. Raj Kumar, Advocate

Date of Hearing 3.9.2019
Date of Pronouncement 19.9.2019

ORDER

PER K. NARASIMHA CHARY, J.M.

Challenging the order dated 31.1.2017 of the learned Commissioner of Income-tax (Appeals)-3, New Delhi {for short "Learned CIT(A)"} passed in Appeal No.172/15-16, assessee preferred this appeal.

2. Brief facts of the case are that by order dated 28/02/2013 passed under section 153A(1)(b) read with section 143(3) of the Income Tax Act, 1961 (for short "the Act"), the income of the assessee was assessed at Rs.1,33,34,120/- as against the return income of Rs.76,12,257/-. Ld. PCIT

(C), Gurgaon on examination of the said order along with assessment records, by order dated 12/3/2015 found that the assessment order was erroneous as well as prejudicial to the interest of Revenue and set aside the assessment order to the file of the Ld. AO to examine de novo after giving assessee an opportunity of being heard in respect of the deduction under section 10 B of the Act and disallowance of interest as per provisions contained in proviso to section 36(1)(iii) of the Act.

3. Learned Assessing Officer, after hearing the assessee by order dated 12.01.2016 passed under section 263 read with section 143(3) of the Act made certain additions and determined the income of the assessee at Rs.10,79,63,640/-. Aggrieved by the said addition, assessee preferred this appeal.

4. At the outset, it is submitted that the order dated 12.03.2015 passed by the Ld. PCIT (Central), Gurugram was quashed by a coordinate Bench of this Tribunal by order dated 23.10.2018 in ITA No.3088/Del/2015 and, therefore, the consequential order has no legs to stand and has to be quashed.

5. We have gone through the order dated 23.10.2018 in ITA No. 3088/Del/2015 where under the order passed by the Ld. PCIT under section 263 of the Act was quashed. We, therefore, hold that any consequential order will have no existence and consequently, the assessment order dated 12.01.2016 passed under section 263 read with section 143(3) of the Act has to be quashed. According, we do so.

6. In the result appeal of the assessee is allowed.

Order pronounced in the open court on 19th September, 2019.

Sd/-

sd/-

**(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

**(K. NARASIMHA CHARY)
JUDICIAL MEMBER**

Dated: 19th September, 2019.

VJ

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT NEW DELHI**

Date of dictation	5.9.2019
Date on which the typed draft is placed before the dictating Member	5.9.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	