

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ “जी”, नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH ‘G’, NEW DELHI**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं डॉ. बी आर आर कुमार, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM & DR. B.R.R. KUMAR, AM

आयकर अपील सं. / ITA No.5700/Del/2016

निर्धारण वर्ष / Assessment Year 2009-10

The DCIT,

Hisar.

.....अपीलार्थी/Appellant

vs

Synergy Waste Management Pvt.Ltd.,

168, Delhi Road, Hisar.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Sh. Saras Kumar, Sr. DR

प्रत्यर्थी की ओर से / Respondent by : Sh. Lakshay, Adv.

सुनवाई की तारीख / Date of Hearing : 06.01.2020	घोषणा की तारीख / Date of Pronouncement: 17.01.2020
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आदेश / ORDER

PER SUSHMA CHOWLA, JM

The present appeal filed by Revenue is against order of CIT(A), Hisar dated 07.09.2016 relating to assessment year 2009-10 against the order passed under section 143(3) r.w.s 263 of the Income-tax Act, 1961 (in short ‘the Act’).

2. The Ld.DR for the Revenue at the outset fairly pointed out that 263 proceedings have been quashed by the Tribunal.

3. On perusal of the record, we find that the present appeal arises from the assessment order framed u/s 143(3) r.w.s. 263 of the Act i.e. consequent to the order passed u/s 263 of the Act. However, the Tribunal

in ITA No.2560/Del/2014 relating to Assessment Year 2009-10 vide order dated 30.05.2016 has quashed 263 proceedings. Hence, the consequent order passed by the Assessing Officer u/s 143(3) r.w.s. 263 do not survive. Hence, the appeal of the Revenue is dismissed.

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

Order pronounced in the open court on 17th January 2020.

Sd/-

(B.R.R.KUMAR)

लेखा सदस्य/ACCOUNTANT MEMBER

दिल्ली / दिनांक Dated : 17th January, 2020

** Amit Kumar **

Sd/-

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली
Assistant Registrar, ITAT, Delhi