

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ "जी", नई दिल्ली में

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

सुश्री सुषमा चोपला उपध्यक्ष एवम् डॉ. बी आर आर कुमार, लक्ष्य सदस्य कसमक्ष

**BEFORE MS. SUSHMA CHOWLA, VICE PRESIDENT
&**

DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं / ITA No.205/Del/2017

निर्धारण वर्ष / Assessment Year. 2013-14

M/s Unique Technobuild Pvt. Ltd.

Vijaya (1st Floor),

17, Barakhamba Road,

New Delhi-110001

PAN-AABFU9668F

.....अपीलार्थी/Appellant

vs

Pr.CIT,

Room No.243,

C.R. Building,

I.P. Estate,

New Delhi-110001

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : None

प्रत्यर्थी की ओर से / Respondent by : Sh. H.K. Choudhary, CIT-DR.

सुनवाई की तारीख / Date of Hearing : 30.01.2020	घोषणा की तारीख / Date of Pronouncement: 31.01.2020
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आदेश / ORDER

PER SUSHMA CHOWLA, VP

The present appeal has been filed by the assessee against the dismissal of rectification application filed under section 154 of the Income Tax Act, 1961

(in short "the Act") by the Pr. Commissioner of Income Tax, dated 19/12/2016, passed under section 264 of the Act.

2. Despite the assessee noting the date of hearing on the last date, none appeared on behalf of the assessee and we proceed to decide the present appeal after hearing the Ld. DR for the Revenue.

3. On perusal of the record and after hearing the Ld. DR for the Revenue, we find that the present appeal has been filed against the dismissal of rectification application moved against the order passed by the Pr. Commissioner under section 264 of the Act. Under the statute, no appeal is provided against the order passed by the Pr. Commissioner/Commissioner of Income Tax under section 264 of the Act. The assessee if aggrieved by the order of the Pr. Commissioner/Commissioner, can only approach the Hon'ble High Court and not the Tribunal. Following the same simile, there is no merit in the appeal filed against the dismissal of rectification application filed by the assessee against the order passed under section 264 of the Act. Hence, on this premises itself, we dismiss the appeal of the assessee.

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

Order pronounced in the open court on 31st January 2020.

Sd/-
(Dr. B.R.R. KUMAR)
लेखा सदस्य/ACCOUNTANT MEMBER
दिल्ली / दिनांक Dated : 31st January, 2020
Shekhar, Sr. P.S.

Sd/-
(SUSHMA CHOWLA)
उपाध्यक्ष / VICE PRESIDENT

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त (पील) / 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,

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