

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,
NEW DELHI

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER, AND
SHRI N.K. BILLAIYA ACCOUNTANT MEMBER

ITA No. 6499/DEL/2018 [A.Y 2010-11]

Shri Anil Kumar Singhal
S/o Shri Om Prakash Singhal
R/o 93/1, Kayasthwara
Khurja, Bulandshahr

Vs.

The I.T.O
Ward 3 (1)
Bulandshahr

PAN : BAXPS 5145 L

Assessee by : Shri Lalit Mohan, CA
Revenue by : Shri Sanjay Goyal, CIT- DR

ITA No. 6498/DEL/2018 [A.Y 2010-11]

Smt. Anita Rani
R/o 75, Kayasthwara
Khurja, Bulandshahr

Vs.

The I.T.O
Ward 3 (1)
Bulandshahr

PAN : AZAPR 3313 C

[Appellant]

[Respondent]

Date of Hearing : 24.02.2020
Date of Pronouncement : 25.02.2020

Assessee by : Shri Lalit Mohan, CA
Revenue by : Shri S.N. Pandey, Sr. DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

The above captioned two separate appeals by two separate assesseees are preferred against the order of the CIT(A), Ghaziabad dated 31.07.2018 pertaining to A.Y 2010-11.

2. At the very outset, the ld. counsel for the assessee stated that in both these cases, assessment has been framed pursuant to the order of the PCIT, Ghaziabad dated 22.03.2017 u/s 263 of the Act by which the assessments were set aside with directions to the Assessing Officer to pass fresh assessment order after making due enquiries. It is the say of the ld. counsel for the assessee that the said order of the PCIT has been set aside by the Tribunal vide a consolidated order dated 17.05.2019 in ITA No. 2390/DEL/2017 and 2388/DEL/2017.

3. The ld. DR could not bring any distinguishing decision in favour of the revenue.

4. After hearing both the sides and considering the relevant material on record, we find that both the assessee assessment orders have been framed pursuant to the order of the PCIT, Ghaziabad dated 22.03.2017. That order of the PCIT has been quashed by the Tribunal

[supra]. Sublato Fundamento Cadit Opus, meaning thereby, that in case the foundation is removed, the super structure falls. Since the foundation has been removed, the super structure must fall.

5. In the result, both the appeals of the assessee in ITA No. 6499/DEL/2018 and 6498/DEL/2018 are allowed.

The order is pronounced in the open court on 25.02.2020.

Sd/-

**[H.S. SIDHU]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 25th February, 2020.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	
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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	