

आयकर अपीलीय अधिकरण न्यायपीठ जोधपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR

माननीय श्री संदीप गोसाईं, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI SANDEEP GOSAIN, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.63/Jodh/2019

(निर्धारणवर्ष / Assessment Year: 2008-09)

M/s. Chhabra Syncotex Ltd. C/o. Mahendra Gargieya & Associates (Advocates & Tax Consultants) 537-539, 5 th Floor, Mahima's Trinity Near Jyoti Rao Phule College New Sanganer Road, Jaipur Rajasthan-302 019.	बनाम/ Vs.	ACIT –Circle Bhilwara Income tax office Shastri Nagar, Bhilwara, Rajasthan-311 801.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AACCC-9236-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Mahendra Gargieya & Devang Gargieya-Ld. ARs
Revenue by	:	Shri A.S. Yadav - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	04/11/2020
घोषणा की तारीख / Date of Pronouncement	:	21/12/2020

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member): -

1. By way of this appeal for Assessment Year (AY) 2008-09, the assessee challenges the order of Ld. Commissioner of Income-Tax

(Appeals), Ajmer, [CIT(A)], Appeal No.51/2016-17 dated 25/01/2019 on certain grounds of appeal.

2. The perusal of material on record would reveal that an assessment was framed for the year under consideration u/s 143(3) r.w.s 147 on 30/03/2016 wherein the assessee was saddled with certain additions on account of bogus share application money. Upon further appeal, Ld. CIT(A) dismissed assessee's appeal by observing that assessment order was already set aside by Ld. Pr.CIT u/s 263 vide order dated 05/03/2018. Therefore since assessment order was not in existence, the appeal filed by the assessee against the same was to be dismissed as being infructuous.

3. The Ld. AR concurred that the assessment order was set-aside vide order u/s 263 dated 05/03/2018. However, the assessee challenged the validity of revisional jurisdiction before this Tribunal vide ITA No. 239/JP/2018 order dated 06/03/2019 wherein the order u/s 263 was quashed. A copy of the order has been placed on record. Consequently, the assessment order dated 30/03/2016 has become alive and therefore, the assessee's appeal before Ld. CIT(A) would require adjudication on merits. The Ld. DR did not controvert the said position.

4. Keeping in view the submissions, the matter stand restored back to the file of Ld. CIT(A) for disposal of appeal on merits.

ITA No.63/Jodh/2019
M/s. Chhabra Syncotex Ltd.
Assessment Year: 2008-09

5. Resultantly, the appeal stands allowed for statistical purposes.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal)
Rules, 1963.*

Sd/-
(Sandeep Gosain)
न्यायिक सदस्य / **Judicial Member**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 21/12/2020
Sr.PS:-Jaisy Varghese

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त/ CIT– concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जोधपुर / DR, ITAT, Jodhpur
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, जोधपुर / ITAT, Jodhpur.