

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

Before Sh. Bhavnesh Saini, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 5535/Del/2017 : Asstt. Year : 2008-09

ACIT, Central Circle-4, New Delhi-110055	Vs	SMC Power Generation Ltd., E-13/29, 2 nd Floor, Harsha Bhawan, Middle Circle, Connaught Palace, New Delhi-110001
(APPELLANT)		(RESPONDENT)
PAN No. AAGCS3066B		

Assessee by : None

Revenue by : Sh. Dilip Kothari, CIT DR

Date of Hearing: 25.02.2021

Date of Pronouncement: 25.03.2021
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the revenue against the order of the Id. CIT(A)-23, New Delhi dated 19.06.2017.

2. Following grounds have been raised by the revenue:
 1. *The order of the Id. CIT(A) is not correct in law and facts.*
 2. *On the facts and circumstances of the case, the Id. CIT(A) has erred in quashing the assessment order passed u/s 143(3) r.w.s. 263.*
3. The assessment order u/s 263 r.w.s. 143(3) of the Income Tax Act, 1961 has been passed on 26.12.2016. At the outset, it was brought to our notice that the order passed by the Id. PCIT u/s 263 has been set aside by the order of the Tribunal dated

30.01.2017 in ITA No. 2161/Del/2016 and that the Id. CIT (A) has allowed the appeal of the assessee based on the order of the Tribunal.

4. Since, at this juncture, the order u/s 263 stands quashed, we hold that the Assessment Order passed pursuant to the order u/s 263 of the Act do not survive.

5. In the result, the appeal of the revenue is dismissed.
Order Pronounced in the Open Court on 25/03/2021.

Sd/-

(Bhavnes Saini)
Judicial Member

Dated: 25/03/2021

Subodh

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR