

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 152/HYD/2020**

Assessment Year: 2009-10

Asst. Commissioner of Income Tax, Central Circle-3(2), HYDERABAD	Vs	Smt.Indrani Prasad, NEW DELHI [PAN: AANPI5216K]
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(Appellant)

(Respondent)

For Revenue : Shri Y.V.S.T.Sai, CIT-DR  
For Assessee : Shri P.Murali Mohana Rao, AR

Date of Hearing : 30-08-2021

Date of Pronouncement : 04-10-2021

**ORDER**

**PER S.S.GODARA, J.M. :**

This Revenue's appeal for AY.2009-10 arises from the CIT(A)-11, Hyderabad's order dated 25-11-2019 passed in case No.22 / 2017-18 / DCIT, CC 3(1) / CIT(A)-11 / 2019-20, in proceedings u/s.143(3) r.w.s.263 of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

2. We notice at the outset with the able assistance of both the parties that the impugned second round assessment had been framed as a consequence of the CIT's 263 revision directions which already stand reversed in the tribunal's order

in assessee's appeal decided on 20-01-2016. The same appears to be the sole reason for the learned CIT(A) to treat the impugned assessment as well as the lower appeal before him as *non est*.

3. Learned CIT-DR's vehement contention before us is that Revenue has already filed appeal before the hon'ble jurisdictional high court against the tribunal's foregoing order. Be that as it may the fact remains that the impugned assessment itself remains nullified as on date leaving no legs to stand *qua* the instant second round. We thus uphold the CIT(A)'s action under challenge to this effect.

4. This Revenue's appeal is dismissed in above terms.

*Order pronounced in the open court on 4<sup>th</sup> October, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

Hyderabad,  
Dated: 04-10-2021

TNMM

Sd/-  
**(S.S.GODARA)**  
**JUDICIAL MEMBER**

*Copy to :*

*1.Asst.Commissioner of Income Tax, Central Circle-3(2), Hyderabad.*

*2.Smt. Indrani Prasad, 2<sup>nd</sup> Floor, 6/10, Shanthi Niketan, New Delhi.*

*3.CIT(Appeals)-11, Hyderabad.*

*4.Pr.CIT(Central)-Hyderabad.*

*5.D.R. ITAT, Hyderabad.*

*6.Guard File.*