

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'A' BENCH, HYDERABAD.**

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND
SHRI L. P. SAHU, ACCOUNTANT MEMBER
(Through Virtual Hearing)**

**ITA No.570/Hyd/2020
(Assessment Year : 2008-09)**

M/s. Sheladia Associates, Inc
Secunderabad.
PAN AAFCS 7792FAppellant.

Vs.

Dy. Commissioner of Income Tax,
International Taxation-2, Hyderabad.Respondent.

Appellant By : Shri Ramamohan Giri.
Respondent By : Shri Paruchuri Dinesh. (D.R.)

Date of Hearing : 18.10.2021.
Date of Pronouncement : 27.10.2021.

O R D E R

Per Shri S.S. Godara, J.M. :

This assessee's appeal for Asst. Year 2008-09 arises from the Commissioner of Income Tax (Appeals), Hyderabad-10 order dt.17.03.2020 passed in case No.ITBA / APL / S / 250 / 2019-20 / 1026687606(1) in proceedings under Section 250 of the Income Tax Act, 1961 ('the Act').

Heard both the parties. Case file perused.

2. Coming to the assessee's sole substantive grievance that both the lower authorities have erred in law and on facts in exercising their 154 jurisdiction, we note that the Assessing Officer's consequential order dt.4.1.2019 in issue had not taken into consideration order in its yet another 154 petition dt.5.3.2012 accepted on 10.05.20212. The Assessing Officer observes that the same is not considered since "it is not clear as to on what basis the assessee's claim was allowed." We find no merit in the Revenue's instant stand as the Assessing Officer's impugned consequential order has no jurisdiction to ignore an order duly passed in assessee's favour in rectification jurisdiction. Nor could the assessing authority be held to have any jurisdiction for question of correctness thereof on merit or on legality; as the case may be. We therefore accept the assessee's instant sole substantive grievance for this precise reason alone. The CIT(A)'s order under challenge affirming the Assessing Officer's action to this is held as not sustainable in law therefore.

No other ground has been pressed before us.

3. This assessee's appeal is allowed in above terms.

Order pronounced in the open court on 27th Oct., 2021.

Sd/-

(L.P. SAHU)

Accountant Member

Hyderabad, Dt.27.10.2021.

Sd/-

(S.S. GODARA)

Judicial Member

* Reddy gp

Copy to :

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2.	DCIT, International Taxation-2, Hyderabad.
3.	C C I T, (IT(SZ), Bengaluru.
4.	CIT(IT & TP), Hyderabad/CIT(A)-10, Hyderabad
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.