

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.549/DEL/2021
Assessment Year 2016-17

Malvinder Mohan Singh, Vistas, 26, Maulsari Avenue Westened Green Farms, Rajokri, New Delhi.	v.	Pr.CIT-07, Delhi.
TAN/PAN: BCVPD7807C		
(Appellant)		(Respondent)

Appellant by:	Shri V.P. Gupta, Adv. Shri Anunav Kumar, Adv.		
Respondent by:	Ms. Sarita Kumar, CIT-D.R.		
Date of hearing:	04	04	2022
Date of pronouncement:	05	04	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the assessee against the revisional order of the Principal Commissioner of Income Tax, Delhi-VII ('Pr.CIT' in short) dated 24.03.2021 passed under Section 263 of the Income Tax Act, 1961 (the Act) whereby the assessment order passed by the Assessing Officer dated 31.03.2022 under Section 143(3) r.w. Section 263 r.w. Section 144B of the Act was sought to be set aside for reframing the assessment in terms of supervisory jurisdiction.

2. When the matter was called for hearing, ld. counsel for the assessee placed assessment order passed under Section 143(3) r.w. Section 263 r.w. Section 144B of the Income Tax Act dated 31.03.2022 and submitted that the impugned assessment order was

passed in consequence of the revisional order passed under Section 263 of the Act under challenge, wherein the assessed income subjected to revisional jurisdiction has not been disturbed and accepted without any demur. It was however pointed out in the same vein that appeal under Section 263 should be decided on merits of its own.

3. Ld. CIT-DR for the Revenue on the other hand relied upon the revisional order passed under Section 263 of the Act. Ld. CIT-DR further invited our attention to paragraph 6 of the assessment order passed in consequence of revisional order as placed in the course of the proceedings by the assessee and submitted that the assessee was defiant all along and did not co-operate with the Assessing Officer at all and the consequential assessment order was passed summarily in the absence of co-operation.

4. Having considered the rival submissions, we straightaway observe that the captioned appeal challenging the revisional action of the competent authority under Section 263 is rendered infructuous having regard to the fact that no prejudice to the assessee subsists any more. We thus do not consider it expedient to indulge in such academic exercise in order to save the judicial time.

5. In the result, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open Court on 05/04/2022.

Sd/-
[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER

DATED: **05/04/2022**

Prabhat

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER