

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “C” DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.1562/DEL/2020  
Assessment Year 2012-13

Deputy Commissioner of Income Tax, Circle-1, Noida.	v.	M/s. JE Energy Venture Pvt. Ltd., (Formerly known as M/s. Jubilant Enpro Pvt. Ltd.), Plot No.1A, Sector-16A, Noida.
TAN/PAN: AAACE0653L		
(Appellant)		(Respondent)

Appellant by:	Shri Rishabh Malhotra, Adv.		
Respondent by:	Shri Rajesh Kumar, CIT-DR		
Date of hearing:	27	07	2022
Date of pronouncement:	29	07	2022

**ORDER**

**PER PRADIP KUMAR KEDIA, A.M.:**

The captioned appeal has been filed by the Revenue against the order of the Commissioner of Income Tax (Appeals)-I, Noida [‘CIT(A)’ in short], dated 14.02.2020 arising from the assessment order dated 11.12.2017 passed by the Assessing Officer (AO) under Section 143(3) r.w. Section 263 of the Income Tax Act, 1961 (the Act) concerning AY 2012-13.

2. As per its grounds of appeal, the Revenue has challenged certain additions or disallowances made in the assessment framed by the Assessing Officer under Section 143(3) r.w. Section 263 of the Act which were reversed by the CIT(A).

3. When the matter was called for hearing, the Id. counsel for the assessee submitted that the Co-ordinate Bench of Tribunal in ITA No.3927/Del/2016 order dated 4<sup>th</sup> July, 2018 has quashed the revisional order passed under Section 263 of the Act. It was thus pointed out that in the absence of any jurisdiction under Section 263, the consequential assessment order under Section 143(3) under challenge does not survive either. As a corollary, the present litigation propagated on behalf of the Revenue pales into insignificance and has no leg to stand.

4. The Id. DR for the Revenue fairly admitted the factual position. In the light of the submissions made on behalf of the assessee and the appellate order of the Co-ordinate Bench in revisional proceedings as noted above, we find that in the absence of any valid jurisdiction exercised by the revisional commissioner, the order passed under Section 143(3) r.w. Section 263 has lost its very foundation. Hence, the litigation arising from such order has lost its substratum. The Revenue appeal for this reason cannot be entertained. Thus, the appeal of the Revenue is dismissed.

5. In the result, the appeal of the Revenue is dismissed.

**Order was pronounced in the open Court on 29/07/2022.**

Sd/-  
[KUL BHARAT]  
JUDICIAL MEMBER

DATED: /07/2022

*Prabhat*

Sd/-  
[PRADIP KUMAR KEDIA]  
ACCOUNTANT MEMBER