

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

SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA No.1309/Del/2019
Assessment Year: 2007-08

Rishi Pal L/H of Late Shri Inder Singh, C/o Saubhagya Agarwal, K-185/14, Surya Plaze, Ist Floor, New Friends Colony, New Delhi.	Vs.	ITO, Ward-2, Panipat.
PAN : AEVPP1744D		
(Appellant)		(Respondent)

Appellant by	N o n e
Respondent by	Shri Om Parkash, Sr. DR

Date of hearing	25.08.2022
Date of pronouncement	25.08.2022

ORDER

This is an appeal by the assessee against order dated 10.12.2018 of learned Commissioner of Income-Tax (Appeals), Karnal for the assessment year 2007-08.

2. When the appeal was called for hearing, none appeared on behalf of the assessee to represent the case.

3. On perusal of record, it is observed that notice of hearing issued to assessee fixing the date of hearing on 25.08.2022 was dully served on assessee.
4. In view of the aforesaid, I proceed to dispose of the appeal ex parte qua the assessee after hearing the learned Departmental Representative and based on material available on record.
5. I have heard learned Departmental Representative and perused the material on record. Learned Departmental Representative fairly submitted that the order passed by the Principal Commissioner of Income-Tax under Section 263 of the Act giving rise to the present proceedings has been quashed by the Tribunal while deciding assessee's appeal in ITA No.3385Del/2017, vide order dated 13.07.2022.
6. The factual matrix reveals that the original assessment order passed under Section 143(3) read with section 147 of the Act on 25.02.2015 was subjected to proceeding under Section 263 of the Act and ultimately the assessment order was set aside with a direction to pass a fresh assessment order, keeping in view the order passed under Section 263 of the Act. Pursuant to such direction of the revisionary authority, the assessing officer passed the impugned assessment order on 27.11.2017 determining the total income at Rs.27,29,530. Though, the assessee preferred an appeal against the said assessment order, however, he was unsuccessful.

7. Undisputedly, the order passed under Section 263 of the Act, in the meanwhile, has been declared as invalid and quashed by the Tribunal in the order referred to above. That being the factual position established on record, the impugned orders of the assessing officer and learned Commissioner (Appeals) culminating out of the order passed under Section 263 of the Act, cannot survive. Accordingly, both, the assessment order as well as the order of learned first appellate authority are quashed.

8. In the result, the appeal is allowed as indicated above.

Order pronounced in the open court on 25th August, 2022.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 25th August, 2022.
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

Sl. No.	Particulars	Date
1.	Date of dictation (Order drafted through Dragon software):	25.08.2022
2.	Date on which the draft of order is placed before the Dictating Member:	25.08.2022
3.	Date on which the draft of order is placed before the other Member:	
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	25 .08.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	25.08.2022
6.	Date on which the final order received after having been singed/pronounced by the Members:	25.08.2022
7.	Date on which the final order is uploaded on the website of ITAT:	31.08.2022
8.	Date on which the file goes to the Bench Clerk	31.08.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	