

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.3784/Del/2019  
Assessment Year: 2014-15

<b>Neelam Misal C/o Hemant Arora &amp; Co. 1, Tyagi Road, Dehradun PAN No.AJQPM3475J</b>	<b>Vs</b>	<b>CIT Intl. Taxation-03 New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	Ms. Pallavi, CA
<b>Respondent</b>	Ms. Rinku Singh, CIT DR

Date of hearing:	21/09/2022
Date of Pronouncement:	21/09/2022

**ORDER**

**PER N.K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(International Taxation)-3, New Delhi dated 26.02.2019 framed 263 of the Act.

2. The sum and substance of the grievance of the assessee is that the CIT(Intl. Taxation) erred in assuming jurisdiction u/s. 263 of the Act and further erred in holding that the assessment order dated 09.09.2016 framed u/s.143 (3) of the Act is erroneous and pre judicial to the interest of the revenue.



5. Decision announced in the open court on 21.09.2022.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary\*

Date:- 21.09.2022

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
 ITAT NEW DELHI

Date of dictation	21.09.2022
Date on which the typed draft is placed before the dictating Member	22.09.2022
Date on which the typed draft is placed before the Other member	22.09.2022
Date on which the approved draft comes to the Sr.PS/PS	22.09.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	22.09.2022
Date on which the fair order comes back to the Sr. PS/ PS	22.09.2022
Date on which the final order is uploaded on the website of ITAT	23.09.2022
Date on which the file goes to the Bench Clerk	23.09.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	