

THE INCOME TAX APPELLATE TRIBUNAL
"C" Bench, Mumbai
Shri B.R. Baskaran (AM) & Shri Rahul Chaudhary (JM)

I.T.A. No. 1212/Mum/2020 (A.Y. 2007-08)

ACIT-6(2)(1) Room No. 504 Aayakar Bhavan M.K. Road Mumbai-400 020.	Vs.	M/s. CG Power & Industrial Solutions Ltd. (Formerly known as M/s. Crompton Greaves Ltd.) C.G. House, Dr. A.B. Road Worli, Mumbai-400 030. PAN : AAACC3840K
(Appellant)		(Respondent)

Assessee by	Shri Mandar Pai
Department by	Shri Ganesh Bare
Date of Hearing	30.08.2022
Date of Pronouncement	23.09.2022

O R D E R

Per B.R.Baskaran (AM) :-

The Revenue has filed this appeal challenging the order dated 26.11.2019 passed by the learned CIT(A)-12, Mumbai and it relates to A.Y. 2007-08.

2. The Revenue is challenging the decision of the learned CIT(A) in allowing the appeal of the assessee.

3. Facts relating to the issue are stated in brief. The assessee was earlier known as 'Crompton Greaves Limited'. The Assessing Officer passed by the assessment order under section 143(3) on 28.12.2010. The said assessment order was revised by the learned PCIT under section 263 of the Act, vide his order dated 6.2.2013. Consequent to the above said revision order passed by the learned PCIT, the Assessing Officer passed the assessment order on 28.2.2014 under section 143(3) read with section 263 of the Act. The

assessee challenged the above said assessment order so passed by the Assessing Officer by filing the appeal before the learned CIT(A).

4. In the meantime, the assessee also challenged the revision order dated 6.2.2013 passed by the learned PCIT under section 263 of the Act by filing appeal before the Tribunal. The ITAT, vide its order dated 28.2.2019 passed a revision order in the ITA No. 1994/Mum/2013. Noticing this fact the learned CIT(A) held that the impugned assessment order passed by the Assessing Officer cannot be survived. Accordingly he allowed the appeal of the assessee.

5. Aggrieved the Revenue has filed this appeal before the Tribunal.

6. We have heard the parties on this issue. Admittedly the impugned order has been passed by the Assessing Officer to give effect to the revision order passed by the learned PCIT under section 263 of the Act. When the revision order has been set aside by the Tribunal, it would become non-est in the eyes of law and consequently the assessment order passed to give effect to the above said revision order would not have legs to stand on its own. In view of this legal position, we agree with the order passed by the learned CIT(A) in holding that the assessment order would not survive. Accordingly, we do not find any infirmity in the order passed by the learned CIT(A).

7. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 23.09.2022.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 23/09/2022

Copy of the Order forwarded to :

1. The Appellant

*M/s. CG Power &
Industrial Solutions Ltd.*

2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai