

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.3905/DEL/2019
Assessment Year: 2011-12**

ITO Ward- 5 Panipat	Vs	Rakesh Kumar S/o Sh. Nafe Singh, 236, New Subzi Mandi, Panipat PAN No.AQFPK7414F
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Vivek Vardhan, SR DR
Respondent by	Sh. Somil Aggarwal, Advocate

Date of hearing:	30/01/2023
Date of Pronouncement:	30/01/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the revenue is preferred against the order of the CIT(A), Karnal dated 22.02.2019 pertaining to A.Y.2011-12.

2. The solitary grievance of the revenue is that the CIT(A) erred in allowing the appeal of the assessee.

3. At the very outset the Counsel for the assessee stated that the impugned assessment order is pursuant to the order of the PCIT framed u/s. 263 of the Act. It is the say of the Counsel that the order of the PCIT has been set aside by the Tribunal in ITA

No. 6187/Del/2015 which has been followed by the CIT(A) while quashing the assessment order, therefore, there is no error in the findings of the CIT(A).

3. The DR fairly conceded to this.

4. We have carefully perused the orders of the authorities below. It is true that the assessment order dated 28.12.2016 is framed pursuant to the order of the PCIT framed u/s. 263 of the Act. We find that the order of the PCIT, Karnal has been set side by this Tribunal in ITA No.6187/Del/2015 dated 20.12.2018 since the order of the PCIT was quashed by the Tribunal the subsequent order by the AO has been quashed by the CIT(A) we, therefore, do not find any error to interfere with the findings of the CIT(A).

5. In the result, the appeal of the revenue is accordingly dismissed.

6. Decision announced in the open court on 30.01.2023.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

NEHA

Date:- .01.2023

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