

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI 'C' BENCH, MUMBAI.

Before Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 2534/Mum/2022 (A.Y. 2013-14)

ACIT-13(1)(2) Room No. 218 2 <sup>nd</sup> Floor Aayakar Bhavan M.K. Road Mumbai-40 020.	Vs.	M/s. Play Games 24X7 Pvt. Ltd. 301, 3 <sup>rd</sup> Floor, Palm Spring Malad Link Road, Malad West Mumbai-400 064.  PAN : AADCP9139P
(Appellant)		(Respondent)

Assessee by	Shri Jeet Kamdar
Department by	Shri B. Bagchi
Date of Hearing	30.11.2022
Date of Pronouncement	31.01.2023

ORDER

Per B.R.Baskaran (AM) :-

The revenue has filed this appeal challenging the order dated 2013-14 passed by Ld CIT(A), NFAC, Delhi and it relates to the assessment year 2013-14.

2. We notice that the impugned appellate order has been passed by Ld CIT(A) against the assessment order dated 21.12.2018 passed by the assessing officer u/s 143(3) r.w.s 263 of the Act in pursuance of directions given by Ld PCIT in his revision order dated 28.3.2018 passed u/s 263 of the Act.

3. The Ld CIT(A) noticed that the above said revision order passed by Ld PCIT was challenged by the assessee before the Tribunal and the ITAT, vide his order dated 31.05.2022 passed in ITA No.3600/M/2018, has quashed the revision order passed by Ld PCIT. Accordingly, the Ld PCIT held that the assessment order passed by AO in pursuance of the revision order shall

become redundant. Accordingly he dismissed the appeal proceedings. The revenue is aggrieved,

4. We heard the parties and perused the record. The impugned assessment order has been passed by the AO u/s 143(3) r.w.s. 263 of the Act in order to give effect to the revision order passed by Ld PCIT. The above said revision order has since been quashed by ITAT and hence the impugned assessment order shall become nullity in the eyes of law. Hence the Ld CIT(A) was right in law in holding that the appeal proceedings before him is liable to be dismissed, meaning thereby, the appeal of the assessee before him was allowed. Accordingly, we do not find any reason to interfere with the order passed by him.

5. In the result, the appeal filed by the revenue is dismissed.

Pronounced in the open court on 31.1.2023.

Sd/-  
(PAVAN KUMAR GADALE)  
Judicial Member

Sd/-  
(B.R. BASAKARAN)  
Accountant Member

Mumbai; Dated : 31/01/2023

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

PS