



contention is that it has filed appeal before the Hon'ble Bombay High Court challenging the order so passed by the Tribunal.

2. None appeared on behalf of the assessee, even though the notice of hearing was sent by Registered Post. Hence, we proceed to dispose of the appeal *ex parte*, without presence of the assessee.

3. We heard the Id. DR and perused the record. The Assessing Officer has passed the impugned order under Section 143(3) read with Section 263 of the Act in order to give effect to the revision order passed by the Ld. PCIT on 27.03.2018. In the meantime, the assessee challenged the revision order passed by Ld PCIT by filing appeal before ITAT and the Tribunal, vide its order dated 23.04.2019 passed in ITA No. 2848/Mum/2018, has quashed the revision order passed by the Ld. PCIT under Section 263 of the Act. When this fact was brought to the notice of the Ld. CIT(A), he held that the impugned assessment order passed under Section 143(3) read with Section 263 of the Act would not survive. Accordingly, he allowed the appeal of assessee. Revenue is aggrieved by the order so passed by the Ld. CIT(A).

4. There is no dispute that the impugned assessment order has been passed in order to give effect to the revision order passed by Ld PCIT. When the revision order stands quashed, then the impugned assessment order would not have any independent legs to stand on its own. Accordingly, We are of the view that the order so passed by the Ld. CIT(A) does not call for any interference. Accordingly, we confirm the order passed by the Ld. CIT(A).

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

Order pronounced in the open court on 26<sup>th</sup> June, 2023.

Sd/-  
(RAHUL CHAUDHARY)  
JUDICIAL MEMBER

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

Mumbai, Date : 26<sup>th</sup> June, 2023

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Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "F" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar  
I.T.A.T, Mumbai