

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

Before Sh. C. M. Garg, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 1066/Del/2021 : Asstt. Year : 2015-16

Atherol Builders & Developers Pvt. Ltd., (Successor of M/s Hubert Builders & Developers Pvt. Ltd.), 1 st Floor, Shopping Mall Complex, Arjun Marg, DLF Phase-1, DLF City, Gurugram-122002	Vs	PCIT, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAGCA8936L		

**Assessee by : Sh. Satyajeet Goel, Adv.
Revenue by : Sh. Kanv Bali, Sr. DR**

Date of Hearing: 17.08.2023	Date of Pronouncement: 31.08.2023
------------------------------------	--

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. PCIT, Delhi-4 dated 22.03.2021.

2. At the outset, it was submitted that no consequential order has been passed by the Assessing Officer after the order of the Id. PCIT u/s 263 of the Income Tax Act, 1961. Since, the time limit for passing the order u/s 143(3)/263 giving effect to the revisionary order u/s 263 dated 22.03.2021 stands expired on 31.03.2022, the appeal of the assessee is treated as infructuous and hence liable to be dismissed. Liberty is given to the assessee to revive the appeal in case the revenue could bring on record the order passed u/s 143(3)/263.

6. In the result, the appeal of the assessee is dismissed.
Order Pronounced in the Open Court on 31/08/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 31/08/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR