

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'B' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.7090/DEL/2019  
(ASSESSMENT YEAR : 2014-15)**

M/s. Flair Exports Pvt. Ltd.,  
227, Okhla Indl. Estate, Phase - III,  
New Delhi.

vs. ACIT, Circle 9 (1),  
New Delhi.

**(PAN : AAACF1183A)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Deepak Malik, Advocate  
REVENUE BY : Shri T. James Singson, CIT DR  
Shri Vivek Kumar Upadhyay, Sr.DR

Date of Hearing : 13.11.2023  
Date of Order : 20.11.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

This appeal filed by the assessee is directed against the order of Id. CIT (Appeals)-3, New Delhi dated 11.07.2019 pertaining to AY 2014-15.

2. At the outset, in this case, Id. Counsel of the assessee pointed out that Assessing Officer passed order u/s 143(3)/263 of the Income-tax Act, 1961 (for short 'the Act') for AY 2014-15 subsequent to the order passed u/s 263 of the Act by Pr.CIT, Central 1, Delhi on 27.03.2017. He pointed out that the order dated 27.03.2017 passed by the Pr.CIT has already been

set aside by the ITAT in ITA No.2286/Del/2017 vide order dated 24.11.2021. Hence, he submitted that the assessment proceeding subsequent to 263 order does not survive.

3. Per contra, ld. DR of the Revenue could not dispute the above proposition.

4. Upon careful consideration, we note that the contention of the ld. Counsel of the assessee is that in assessee's own case, ITAT in ITA No.2886/Del/2017 vide order dated 24.11.2021 has set aside the 263 order. In this view of the matter, assessment proceedings subsequent to 263 order does not survive and accordingly, we quash the assessment.

5. In the result, this appeal filed by the assessee stands allowed.

**Order pronounced in the open court on this 20<sup>th</sup> day of November, 2023.**

**Sd/-  
(KUL BHARAT)  
JUDICIAL MEMBER**

**sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 20<sup>th</sup> day of November, 2023/TS**

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-24, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**