

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.2802/Del/2023
(Assessment Year: 2016-17)

DCIT,
Central Circle,
Karnal

Vs. Bhagwan Dass,
SCF-35, CC-2nd, Opposite
Bab Bi Netralya, Janta
Bhawan Raod, Sirsa,
Haryana

(Appellant)

(Respondent)

PAN:AFXPD7385K

Assessee by :
Revenue by :

Shri Lalit Mohan, CA
Mrs. Sunita Verma, CIT DR

Date of Hearing
Date of pronouncement

07/03/2024
07/03/2024

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.2802/Del/2023 for AY 2016-17, arises out of the order of the Commissioner of Income Tax (Appeals)-3, Gurgaon [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. 11409/2015-16 dated 27.07.2023 against the order of assessment passed u/s 144 read with section 263 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.03.2022 by the Assessing Officer, DCIT, Central Circle, Karnal (hereinafter referred to as 'Id. AO').

2. On perusal of the ground of appeal filed by the revenue, it is very clear that the order passed by the Id PCIT u/s 263 of the Act stood quashed by this Tribunal. The present proceeding is consequential proceeding u/s 263 of the Act. When the original proceedings i.e. revision order u/s 263 of the Act , stood quashed by the Tribunal, the consequential proceeding would not survive in

the eyes of the law. Hence, there is no infirmity in the order of the Id CIT(A) in quashing the consequential proceedings. Accordingly, the grounds raised by the revenue are dismissed.

3. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on 07/03/2024.

-Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated:07/03/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi