

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : DELHI

BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.1072/DEL/2022
Assessment Year: 2017-18

Saket Education Society,
153, New Friends Colony,
New Delhi – 110 065.

Vs DCIT(E),
Circle-2(1),
New Delhi.

PAN: AACTS5460Q

(Appellant)

(Respondent)

Assessee by	: Shri Neeraj Jain, CA & Shri B.K. Mishra, CA
Revenue by	: Shri Javed Akhtar, CIT-DR
Date of Hearing	: 08.02.2024
Date of Pronouncement	: 22.03.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal preferred by the assessee is against the order dated 31.03.2022 of the Commissioner of Income-tax (Exemption), Delhi [hereinafter referred as ‘the Id. Revisionary Authority’] in Revision No.CIT(EXEMPTION), DELHI/Revision-263/100000323525/2022 arising out of the order dated 31.12.2019 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as ‘the Act’) by the DCIT, Circle EXEMP 2(1), Delhi (hereinafter referred to as the Ld. AO).

2. Heard and perused the record.
3. It transpired during the hearing that the assessee had come before this Tribunal challenging the impugned order u/s 263 of the Act and, subsequently, the effect giving order stands passed which has rendered the grounds academic.
4. It comes up from the order dated 31.03.2023 passed u/s 143(3) r.w.s. 263 of the Act that the original assessment order dated 31.12.2019, which is subject matter of the order passed by Id. Revisionary Authority, was also challenged in first appeal before the Id.CIT(A) and the Id. CIT(A), vide order dated 06.02.2023 had allowed the appeal of the assessee directing the AO to allow exemption u/s 11 and 12 of the Act as the jurisdictional Tribunal has allowed relief to the assessee in AY 2014-15. Accordingly AO has passed the effect giving order. The Id. DR could not dispute the aforesaid. Thus, the substratum of the order passed by the Id. Revisionary Authority which is impugned before us falls and, consequently, we are inclined to dismiss the appeal.

Order pronounced in the open court on 22.03.2024.

Sd/-

(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 22nd March, 2024.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi