

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI**

**BEFORE JUSTICE (RETD.) C V BHADANG, HON'BLE PRESIDENT &
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NO.829/MUM/2024
Assessment Year 2013-145**

M/s. Valecha Badwani Sendhwa Toll
Ways Limited,
4th Floor, Plot No.B/6, Valecha Chambers,
New Link Road, Andheri (West)
Mumbai 400 053
PAN:AADCV-6105-B

- Appellant

Vs.

Addl./JCIT (A)-11,
Delhi.

- Respondent-

Appellant by : None
Respondent by : Shri Jagdish Jangid –CIT-DR

Date of Hearing : 03/06/2024
Date of Pronouncement : 03/06/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 27-12-2023 passed by Ld Addl/JCIT (A), Delhi and it relates to the assessment year 2013-14.

2. None appeared on behalf of the assessee. However, from the facts narrated by Ld D.R, we noticed that this appeal could be disposed of ex-parte, without presence of the assessee.

3. We heard Ld D.R and perused the record. The impugned assessment order has been passed by the assessing officer u/s 143(3) r.w.s 263 of the Act in order to give effect to the revision order dated 21.3.2018 passed by Ld PCIT-11, Mumbai u/s 263 of

the Act. The Ld D.R fairly submitted that the above said revision order was challenged by the assessee before the ITAT and the same was numbered as ITA No.2848/Mum/2018. He further submitted that the Tribunal has disposed of the above said appeal by its order dated 23.04.2019 allowing the appeal of the assessee, meaning thereby, the revision order dated 21.3.2018 has been set aside.

4. We noticed that the Ld CIT(A) was constrained to dismiss the appeal of the assessee, since the assessee did not respond to the notices issued by him. However, it has been brought to our notice that the impugned assessment order has been passed in order to give effect to the revision order passed by Ld PCIT u/s 263 of the Act and the said revision order has been set aside by the Tribunal, vide its order dated 23.04.2019 passed in ITA No.2848/Mum/2018. In the above mentioned facts, the impugned assessment order passed by the AO and appellate order passed by Ld CIT(A) will not survive in the eyes of law.

5. In view of the foregoing discussions, we quash the orders passed by the tax authorities.

6. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 03rd June, 2024.

Sd/-

[Justice (Retd) C V Bhadang]
President

Mumbai, Date : 03rd June, 2024

VM.

Sd/-

(B.R. Baskaran)
Accountant Member

Copy to :

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

By Order

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