

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.959/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2014-15)

DCIT Central Circle-2 Coimbatore.	बनाम/ Vs.	M/s. Pooja Marketing #181/1450, Ground floor, Motilal Nagara No.1, Goregaon West, Mumbai-400 104.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAOFP-2090-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Sridharan (Sr. Advocate), Shri Ravi Sawana & Ms. Krishna Laasye (Advocates)- Ld. ARs
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R.Clement Ramesh Kumar (CIT)-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	16-04-2024
घोषणा की तारीख / Date of Pronouncement	:	18-06-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by revenue assails an order passed by learned Commissioner of Income Tax (Appeals)-19, Chennai on 29-08-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 263 on 30-11-2019. The registry has noted delay of 7 days in the appeal which stand condoned.
2. Upon perusal of case records, it emerges that the assessee's case was scrutinized u/s 143(3) and an assessment was framed against the

assessee on 27-12-2016. However, the order was subjected to revision u/s 263 by Ld. Pr. CIT-31 vide order dated 30-03-2019. Pursuant to the same, another assessment was framed against the assessee u/s 143(3) r.w.s. 263 on 30-11-2019 making certain addition to income of the assessee. The assessee challenged the same before Ld. CIT(A) which was disposed-off vide impugned order dated 29-08-2022.

3. The Ld. CIT(A), in para-5.1 of the order noted that the revision order passed u/s 263 was quashed by Mumbai Bench of Tribunal in ITA No.2596/Mum/2019. Considering the same, Ld. CIT(A) held that since the orders passed u/s 263 was quashed, the consequential assessment framed by Ld. AO would have no legs to stand. Accordingly, the assessment order was also quashed. Aggrieved, the revenue is in further appeal before us.

4. The aforesaid position remains uncontroverted before us. It is undisputed position that the revision order passed by appropriate authority has been quashed by Mumbai Tribunal in ITA No.2596/Mum/2019. Accordingly, consequential assessment framed by Ld. AO would not survive. Nothing has been shown to us that the aforesaid order has been reversed by any higher judicial authority, in any manner. Therefore, we see no reason to interfere in the impugned order.

5. The appeal stands dismissed.

Order pronounced on 18th June, 2024

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF