

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

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER**

ITA NO. 3000/MUM/2024 : **A.Y : 2014-15**

Asst. Commissioner of Income Tax-2(3)(1), Mumbai
(Appellant) Vs. The Indian Hotels Company Limited,
Mandlik House, Mandlik Road,
Mumbai 400 001.
PAN : AA ACT3957G (Respondent)

Appellant by : Shri H.M. Bhatt

Respondent by : Shri Abdul Kadar Jawadwala

Date of Hearing : 31/07/2024

Date of Pronouncement : 31/07/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The Revenue has filed this appeal challenging the order passed by the learned Commissioner of Income Tax (Appeals) ('CIT(A)' for short) in quashing the assessment order passed under Section 143(3) read with Section 263 of the Income Tax Act, 1961 ('Act' for short) and it relates to assessment year 2014-15.

2. We heard the parties and perused the record. The impugned assessment order is passed by the Assessing Officer in order to give effect to the revision order passed by the Principal Commissioner of Income Tax under Section 263 of

the Act. It was brought to our notice that the assessee had challenged the validity of the revision order by filing appeal before the Tribunal and the Tribunal vide its order dated 12.04.2022 passed in ITA No. 950/Mum/2021 has quashed the revision order. Under these set of facts, the learned CIT(A) held that the impugned assessment order shall not survive. The Revenue is aggrieved by the aforesaid decision of the learned CIT(A). We notice that the view taken by the learned CIT(A) is in accordance with law and hence, the order so passed by the learned CIT(A) does not call for any interference.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 31st July, 2024.

Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai, Date : 31st July, 2024

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Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "C" Bench, Mumbai
- 5) Guard file

By Order

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