

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH: CHENNAI**

श्री यश यश विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
**BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1735, 1736, 1737, 1738, 1739 & 1740/Chny/2024

निर्धारण वर्ष /Assessment Years:2013-14, 2014-15, 2015-16, 2016-17, 2017-18 & 2018-19

Deputy Commissioner of Income  
Tax, Central Circle-2(4)  
Chennai

Dhivaharan Jeyanandh,  
No.37, 2<sup>nd</sup> Main Road,  
Kalaimagal Nagar,  
Ekkattuthangal,  
Tamil Nadu-600034  
(PAN: ARZPJ2055Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Ms.Komali Krishna, CIT

सुनवाई की तारीख/Date of Hearing

: 10.09.2024

घोषणा की तारीख /Date of Pronouncement

: 11.09.2024

**आदेश / O R D E R**

**PER BENCH**

S. No.	Appeal Nos.	Assessment Years	Appellant	Respondent
1	ITA-1735/Chny/2024	2013-14	Deputy Commissioner of Income Tax, Chennai	Dhivaharan Jeyanandh, No.37, 2 <sup>nd</sup> Main Road, Kalaimagal Nagar, Ekkattuthangal, Chennai
2	ITA-1736/Chny/2024	2014-15		
3	ITA-1737/Chny/2024	2015-16		
4	ITA-1738/Chny/2024	2016-17		
5	ITA-1739/Chny/2024	2017-18		
6	ITA-1740/Chny/2024	2018-19		

2.0 In all the above appeals for AYs 2013-14 to 2018-19, the Revenue has contested the orders of the Ld. CIT(A) whereby order passed u/s 143(3) r.w.s. 263 has been deleted by the Ld. First Appellate Authority through his common order bearing DIN and order No.ITBA/APL/S/250/2024-25/1064139368(1) dated 16.04.2024. It is an admitted position that the facts as well as issues of the case are identical in all the appeals and adjudication in anyone appeal shall apply to all the other appeals also.

3.0 Brief factual matrix of the case is that order u/s 143(3) r.w.s. 153(C) was passed on 31.12.2019 after making additions of Rs.25.47 Lakhs on account of cash deposits. The assessment was passed pursuant to search u/s 132 on 09.11.2017, upon assessee's father. Thereafter, the Ld. PCIT invoked revisionary proceedings u/s 263 on the premise that investment in Luxury Cars was made by the assessee through the impugned cash deposits of Rs.25.47 Lakhs. The assessee challenged the revisionary proceedings u/s 263 before this tribunal and consequently order of the Ld. PCIT dated 11.03.2021 was quashed by the Coordinate Bench of this tribunal in ITA Nos. 158/Chny/2021 to 164/Chny/2021, all dated 22.12.2022, for AYs 2012-13 to 2018-19 respectively. Meanwhile, the Ld. AO proceeded to pass orders u/s

143(3) r.w.s. 263 for AYs 2013-14 to 2018-19 all dated 31.03.2022 by ignoring assessee's request for keeping the proceedings in abeyance on account of its appeal challenging action u/s 263 pending before this tribunal. The Ld. First Appellate Authority held the view in his order dated 16.04.2024 Supra, that post order of this Hon'ble Tribunal dated 22.12.2022 Supra the order of the Ld. AO cannot survive and hence he proceeded to annul the same.

4.0 We have considered the issue at hand in the light of material available on records. At the outset, it is seen that nobody appeared for the assessee for attending the hearing today. Accordingly, we have decided to examine and adjudicate the matter on the basis of material available in records. The Ld. DR relied upon the orders of the authorities below. It was argued that as the department had not accepted the order of this Hon'ble Tribunal dated 22.12.2022 Supra and had challenged the same before Hon'ble Jurisdictional High Court the Ld. AO's order is correct. It was also urged that there was no stay available at that time when the assessment order was passed. Upon consideration of the whole matter, we are not inclined to accept the line of reasoning put forth by the Ld. DR. It is trite law and the same has been regularly reinforced in several judicial pronouncements that when the primary order (s)

passed by the PCIT (In this case being u/s 263), the consequential order (s) of assessment passed by the Ld. AO if any would be void ab initio and such orders cannot stand any test of judicial scrutiny. The revisionary order dated 11.03.2021 Supra has been quashed by the Coordinate Bench of this Tribunal mentioned above. The argument of Revenue being in appeal before the Hon'ble Jurisdictional High Court or absence of any stay on the date when the assessment order was passed will not have any relevance. Accordingly, we are of the view that the decision taken by the Ld. CIT(A) in annulling the assessment order dated 31.03.2022 is based upon correct understanding and appreciation facts of the case and does not require any interference at this stage. Accordingly, all the grounds of appeal raised by the Revenue are dismissed.

5.0 Since the decision of Ld.CIT(A) is identical in all the years under consideration the above decision shall apply mutatis mutandis in all the appeals.

6.0 In the result, all the appeals of the Revenue are therefore dismissed.

Order pronounced on 11th, September-2024 at Chennai.

**Sd/-**

(यस यस विश्वनेत्र रवि)

**(SS Viswanethra Ravi)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-**

(श्री अमिताभ शुक्ला)

**(Amitabh Shukla)**

लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 11<sup>th</sup>, September-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF