

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad

Before Shri Manjunatha, G. Accountant Member and
Shri K. Narasimha Chary, Judicial Member

आ.अपी.सं / **ITA No.579/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2012-13)

Asstt. Commissioner of Income Tax Circle 2(1) Hyderabad (Appellant)	Vs.	JVR Retails (P) Ltd Hyderabad PAN:AACCV9428J (Respondent)
निर्धारिती द्वारा / Assessee by:	Shri P Murali Mohan Rao, CA	
राजस्व द्वारा / Revenue by:	Shri Srinath Sadanala, DR	
सुनवाई की तारीख / Date of hearing:	30/09/2024	
घोषणा की तारीख / Pronouncement:	01/10/2024	

आदेश/ORDER

Per Manjunatha, G. A.M

This appeal filed by the Revenue is directed against the order dated 04/03/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2012-13.

2. There is a delay of 27 days in filing of the appeal by the Revenue. The Revenue has filed a condonation petition stating that the delay is due to retrieving of the relevant records for the A.Y 2012-13 and most of the officials were on election duties.

After considering the condonation petition, the delay in filing of the appeal by the Revenue is hereby condoned and the appeal is admitted for adjudication.

3. At the time of hearing, the learned Counsel for the assessee submitted that the present appeal filed by the Revenue is unsustainable in law, because the Revenue has filed appeal against the consequential order passed by the Assessing Officer u/s 143(3) r.w.s 263 of the I.T. Act, 1961, but same has been quashed by the Tribunal. Therefore, he submitted that the appeal filed by the Revenue should be dismissed.

4. The learned DR, on the other hand, submitted that although the Tribunal has quashed the order passed by the PCIT u/s 263 of the I.T. Act, 1961, but fact remains that the Revenue has not accepted the order of the Tribunal and further appeal has been filed before the Hon'ble High Court and since the appeal has been filed against the order of the Tribunal, the present appeal filed by the Revenue needs to be adjudicated.

5. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. We find that the learned CIT (A) has allowed the appeal filed by the assessee by considering the order of the Tribunal in ITA No.175/Hyd/2021, dated 31/01/2023 where the Tribunal has quashed the order passed by the PCIT u/s 263 of the I.T. Act,

1961. Once the order has been passed by the PCIT u/s 263 of the I.T. Act, 1961 does not exist, then any consequential order passed by the Assessing Officer in pursuant to the directions of the learned PCIT u/s 263 of the Act, does not survive under the law. Therefore, we are of the considered view that there is no error in the reasons given by the CIT (A) to allow the appeal filed by the assessee. Thus, we are inclined to uphold the order of the learned CIT (A) and dismiss the appeal filed by the Revenue.

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

Order pronounced in the Open Court on 1st October, 2024.

Sd/-

Sd/-

(K. NARASIMHA CHARY) JUDICIAL MEMBER	(MANJUNATHA, G.) ACCOUNTANT MEMBER
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Hyderabad, dated 1st October, 2024

Vinodan/sps

Copy to:

S.No	Addresses
1	ACIT, Circle 2(1) Room No.513, Signature Towers, 5 th Floor, Kondapur Hyderabad 500084
2	JVR Retails (P) Ltd, 16-11-515/1 Shop No.1, Vijetha Navaratna Trade Centre, Dilsukhnagar, Hyderabad 500036
3	Pr. CIT – Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order