

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.1294/PUN/2024

निर्धारण वर्ष / Assessment Year: 2015-16

Ashokkumar Khimraj Jain, 1, Vimal Emporium, Ganpati Mandir Road, Tilak Road, Viral Vihar, Dist. Nandurbar Maharashtra – 425412 PAN : AHPPJ6362E	बनाम / V/s.	The Income Tax Officer, Ward-1, Dhule
.....अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

Assessee by : Shri Pramod S. Shingte
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 09.12.2024

घोषणा की तारीख / Date of Pronouncement : 10.12.2024

आदेश / ORDER

PER ASTHA CHANDRA, JUDICIAL MEMBER :

This appeal filed by the assessee is directed against the order dated 04.10.2023 of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [“CIT(A)”] relating to the Assessment Year 2015-16.

2. At the outset, we find the appeal is time barred by 183 days before the Tribunal. The assessee has filed an affidavit explaining the

reasons which led to delay in filing the appeal. After hearing both the sides, we are of the view that the delay is attributable to the sufficient cause. We, therefore, condone the delay and admit the appeal for adjudication.

3. The Ld. Counsel for the assessee filed a copy of the order passed u/s.263 of the Income Tax Act, 1961 (the 'Act') and submitted that the Tribunal vide order dated 26.05.2023 in ITA No.154/PUN/2023 has quashed the proceedings u/s 263. Accordingly, subsequent assessment proceedings have no legs to stand.

4. The ld. DR fairly conceded that the Tribunal has decided the 263 proceedings in favour of the assessee.

5. We have heard the Ld. representatives of the parties and perused the records. We notice that the above appeal filed by the assessee is directed against the order passed by the CIT(A), NFAC dated 04.10.2023 which in turn was against the order passed u/s.143(3) r.w.s.263 passed on 10.09.2021 by the Ld. Assessing Officer (AO). Since the proceedings u/s 263 have already been quashed by the Tribunal vide its order dated 26.05.2023 (supra), the assessment order

passed by the Ld. AO becomes 'Infructuous. Accordingly, the grounds raised by the assessee are allowed.

6. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open Court on 10th December, 2024.

Sd/-
(R.K. PANDA)
VICE PRESIDENT

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 10th December, 2024

Satish/GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The concerned Pr.CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" /
DR 'A', ITAT, Pune;
5. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune