

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

ITA No.534/Ind/2024
Assessment Year:2014-15

Manoj Kumar Mundra, 24-HIG, Vijay Nagar, Dewas	<u>बनाम/</u> Vs.	ITO (Ward-1), Dewas
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AFZPM7957A		

ITA No.535/Ind/2024
Assessment Year:2014-15

Aditya Mundra, 24-HIG, Vijay Nagar, Dewas	<u>बनाम/</u> Vs.	ITO (Ward-1), Dewas
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AFZPM7958R		

ITA No. 536/Ind/2024
Assessment Year:2014-15

Manish Mundra, 24-HIG, Vijay Nagar, Dewas	<u>बनाम/</u> Vs.	ITO (Ward-1), Dewas
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AAQPM9678N		
Assessee by	Shri S.S. Deshpande, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	08.01.2025	
Date of Pronouncement	31.01.2025	

आदेश / O R D E R

Per Bench:

The captioned three appeals by three different assessees challenge three separate orders of first appeal dated 29.01.2024, 21.08.2023 & 22.04.2024, all passed by learned Commissioner of Income-Tax (Appeals), NFAC, Delhi ["CIT(A)"] which in turn arise out of respective assessment-orders dated 23.12.2019 passed by learned ITO, Ward-1, Dewas ["AO"] u/s 143(3) r.w.s. 263 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2014-15.

2. The background facts leading to filing of present three appeals are identical. In all these cases, initially assessment-orders were passed by AO u/s 143(3). Thereafter, the Principal Commissioner of Income-tax ["PCIT"] passed revision-orders u/s 263 whereby the assessment-orders were set aside and the AO was directed to pass fresh orders. Pursuant to revision-orders, the AO passed fresh assessment-orders dated 23.12.2019 u/s 263 r.w.s. 143(3) after making certain additions. The assessees then filed first-appeals to CIT(A) assailing the orders of fresh assessment but did not get any success. Now, the assessees have come before us in next appeals.

3. The Registry has informed a delay of 103 days, 233 days and 20 days respectively in filing these appeals and therefore time-barred. Ld. AR for assessee firstly submitted that the assessees have filed condonation applications supported by affidavits. Referring to para 5 & 6 of the affidavits, Ld. AR submitted that the present matters emanate from revision-orders passed by PCIT u/s 263; that the assessee filed appeals before ITAT, Indore against concerned revision orders; that the appeals of assessee were decided by ITAT, Indore through a consolidated order dated 13.01.2021 in favour of assessee wherein the revision-orders were quashed. Therefore, the assessees gained an understanding that their cases have been closed and do not require any action in present matters. Subsequently, when the counsel guided that filing of appeals is also required in present matters, the assessees arranged to file these appeals. Hence, there occurred delays. On merits of cases, Ld. AR submitted that since the revision-orders passed u/s 263 have already been quashed by ITAT's aforesaid order dated 13.01.2021, the consequential fresh assessment-orders passed by AO u/s 263 r.w.s. 143(3), which give rise to present appeals, have also become infructuous. Ld. AR has filed copy of aforesaid order of ITAT, Indore dated 13.01.2021.

Manoj Mundra and Others
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Therefore, the present appeals deserve to be allowed. Ld. AR accordingly prayed that the delays in filing appeals ought to be condoned and also present appeals be allowed. Ld. DR for revenue agrees to the submission and prayer of Ld. AR. Faced with this situation, the delays in filing present appeals are hereby condoned and also the present appeals are allowed with the result that the impugned orders of fresh assessment dated 23.12.2019 passed by AO are quashed.

4. Resultantly, these appeals are allowed.

Order pronounced by putting on notice board as per Rule 34 of ITAT Rules,
1963 on 31/01/2025

Sd/-

(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 31/01/2025

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore