

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 234/Agr./2024  
(Assessment Year 2015-16)**

Hind Lamps Limited Railway Station Road, Shikohabad Uttar Pradesh-283141	Vs.	ACIT, Circle-2(1)(1) Income Tax Officer Sanjay Place, Agra, Uttar Pradesh-282000
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No:AAACH3973Q		
Appellant	..	Respondent

Appellant by :	Sh. Sushil Maheshwari, CA
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2015-16 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2024-25/1064350765(1) dated 25.04.2024, involving proceedings u/s 143(3) r.w.s. 263 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both parties at length. Case file perused.

3. It emerges at the outset that relevant proceedings herein are u/s 143 r.w.s 263 of the Act wherein the learned Assessing Officer has framed his assessment on 31.03.2022. And that this tribunal's earlier Learned co-ordinate bench order dated 14.10.2021 in assessee's appeal ITA No. 32/Agr./2021 as reversed the PCIT revision directions dated 28.12.2017 itself and therefore, we quote *sublato fundamento cadit opus* i.e. when the foundation goes, any superstructure raised thereupon automatically falls, to conclude that the impugned second round assessment has no legs to stand. The same stands quashed in very terms.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 12.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 12.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR