

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.60/Agr/2025
Assessment Year: 2017-18

Pradeep Chauhan, A-5, Chandra Nagar, Dayalbagh, S.O. Agra.	Vs.	Income-tax Officer, Ward 1(1)(2), Agra.
PAN : AFEPC0707M		
(Appellant)		(Respondent)

Assessee by	Sh. Rajesh Malhotra, C.A.
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	03.04.2025
Date of pronouncement	03.04.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by assessee against the impugned order dated 17.12.2024 passed in Appeal No. NFAC/2016-17/10238408 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. CIT(Appeals) dismissed the first appeal filed by the assessee.

2. Heard both the parties and perused the records.

3. During the course of hearing, it was submitted by the Id. Representative for the assessee that the present appeal originates from the assessment order dated 21.03.2023, which was passed in pursuance to the revisionary order dated 30.03.2022 passed by learned PCIT u/s. 263 of the Act. It is further submitted that since, the aforesaid order u/s. 263 dated 30.03.2022 has been quashed by the ITAT in assessee's appeal No. 41/Agr/2022 vide order dated 12.02.2025, the impugned assessment order passed in pursuance to such order u/s. 263 and the impugned order of Id. CIT(Appeals) do not survive.

4. Learned Departmental Representative for the Revenue supported the impugned order.

5. Keeping in view the uncontroverted contention of the assessee, we find that once the order u/s. 263 of the Act stands quashed by the Tribunal, all proceedings made in pursuance thereto become redundant and infructuous. Accordingly, the appeal of the assessee, being against non-est orders, deserves to be dismissed as infructuous.

6. In the result, the appeal is dismissed as infructuous.

Order pronounced in the open court on 03.04.2025.

**Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 03.04.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra