

आयकर अपीलीय अधिकरण, 'सी' (एस एम सी), न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' (SMC) BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

आयकर अपील सं./ITA No.: **1031/CHNY/2025**

निर्धारण वर्ष/Assessment Year: 2013-14

Ms. Jaya Sivakumar,
No.201-207, H3, Arihant Sloka,
Secretariat Colony,
Kilpauk,
Chennai – 600 010.

The Income Tax Officer,
Vs. Non-Corporate Ward 10(2),
Chennai.

PAN: ADPPJ 7765B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Ms. S. Vidya, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri C.P. Solomon, JCIT

सुनवाई की तारीख/Date of Hearing

: 23.06.2025

घोषणा की तारीख/Date of Pronouncement

: 23.06.2025

आदेश/ ORDER

This appeal filed at the instance of the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 24.12.2024, passed under section 154 r.w.s. 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2013-14.

2. There is a delay of 42 days in filing the appeal. The assessee has filed condonation petition along with affidavit stating therein the reason for belated filing of this appeal. On perusal of the same, I find there is sufficient reason for delay in filing this appeal before the Tribunal. Hence, we condone the delay in filing the appeal and proceed to dispose off the appeal on merits.

3. At the outset, the Ld.AR for the assessee stated that the AO had passed the impugned assessment order pursuant to the revision order passed by the PCIT u/s.263 of the Act, dated 27.03.2018. The Ld.AR submitted that the revision order passed by the PCIT had already been quashed by the Chennai Bench of the Tribunal in ITA No.506/CHNY/2019 (order dated 08.06.2022). Therefore, he requested that the assessment proceedings in pursuant to the revision order may be set aside.

4. I have heard rival submissions and perused the material available on record. I note that the impugned assessment order and the appellate order were passed in pursuant to the revision order passed by the PCIT dated 20.04.2017, which had already been quashed by this Tribunal in ITA No.506/CHNY/2019 (order dated 08.06.2022). Since the revision order passed by the PCIT

had already been quashed by this Tribunal, the assessment order and the appellate order passed in pursuant to the revision order u/s.263 of the Act, does not survive. Accordingly, the order of the AO and the FAA are set aside. It is ordered accordingly.

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

Order pronounced in the open court on 23rd June, 2025 at Chennai.

Sd/-

((जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 23rd June, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.