

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकर अपील सं./ ITA No. 583/ASR/2024
(निर्धारण वर्ष / Assessment Year: 2014-15)

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| M/s Rajdhani Transport Company Private Limited 216-L, Model Town, Hoshiarpur. | बनाम/ Vs. | ITO Ward -3 Hoshiarpur. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCR-5619-K | | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थीकीओरसे/Appellant by | : | Sh. Nikhil Goyal (Advocate) and Shri Ashok Goyal (CA)–Ld.ARs |
| प्रत्यर्थीकीओरसे/Respondent by | : | Sh. Charan Dass (Addl. CIT) – Ld. Sr. DR |

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| सुनवाईकीतारीख/Date of Hearing | : | 05-08-2025 |
| घोषणाकीतारीख /Date of Pronouncement | : | 18-08-2025 |

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 05-09-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 263 of the Act on 16-12-2019. The Ld. AR has stated that the assessment order does not survive in view of the fact

that revisionary order u/s 263 has already been set aside by the Tribunal.

2. It emerges that the assessee was assessed u/s 143(3) on 17-06-2016. However, the assessment was subjected to revision u/s 263 vide order dated 10-01-2019 of Ld. Pr. CIT-1, Jalandhar which was challenged by the assessee before Tribunal in ITA No.150/Asr/2019. During pendency of assessee's challenge, consequential assessment was framed by Ld. AO u/s 143(3) r.w.s. 263 on 16-12-2019 which stood confirmed by Ld. CIT(A) vide order dated 05-09-2024 which is impugned before us. The assessee failed to make any representation during the first appeal. In the meanwhile, revisionary order stood restored back by Tribunal in ITA No.150/Asr/2019 on 05-05-2022 as under: -

3. We observed the order of the Revenue authority passed u/s 263. The order was passed only on the basis of the non-appearance of assessee and non submission of the document during the proceeding. Section 263 is moved up by two limbs, one erroneous order and second is prejudicial to the interest of the revenue. The Id. PCIT had not taken proper cognizance to discuss the issue and applicability of section 263 in relation to the order of the Id. Assessing Officer. A non speaking order was passed. The Id. CIT-DR also accepted the defect of the impugned order. The order, u/s 263 of the Act should be in details & be enriched with facts and should be well reasoned in relation to application of section 263 of the Act. We are directing the Id. PCIT to pass a fresh order considering to the provisions of section 263 and identify the proper lacunae in the order of the Id. Assessing Officer. Needless to add that adequate opportunity of hearing shall be granted to the assessee. 4. In the result, the appeal of the assessee is allowed for statistical purposes.

Pursuant to the said order, another show-cause notice has been issued to the assessee by revisionary authority and another order u/s 263 has been passed on 27-03-2025 wherein the Ld. AO has again been

directed to pass fresh assessment order. Thus, the assessment framed on 16-12-2019 u/s 143(3) r.w.s. 263 would not survive and the same has become nullity. This being so, the assessment so framed by Ld. AO are held to be nullity. We order so.

3. The appeal stand allowed in terms of our above order.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

**(UDAYAN DAS GUPTA)
JUDICIAL MEMBER**

Sd/-

**(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

Dated: 18-08-2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR