

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री नरेन्द्र प्रसाद सिन्हा, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member

आयकर अपील सं/ITA No.1841/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2015-16

The DCIT, Circle-4(1)(1) Aaykar Bhawan Vejalpur Ahmedabad - 380 015	बनाम/ v/s.	Rashmin Mohanlal Majithia 21A, Nirmoti Sanjivbaug New Sharda Mandir Road Paldi Ahmedabad- 380 007
स्थायी लेखा सं./PAN:		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Jignesh Parikh, AR	
Revenue by :	Shri Rajiv Garg, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 26/11/2025
घोषणा की तारीख /Date of Pronouncement: 31/12/2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 07/07/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2015-2016.

2. The Revenue, in this appeal, is aggrieved by the action of the Ld. CIT(A) in deleting certain additions made by the Assessing Officer (AO) in the assessment order passed u/s.143(3) r.w.s. 263 of the Act.

3. The impugned assessment order was passed by the AO to give effect to the revision order passed by the Ld. Principal Commissioner of Income-tax (for short 'PCIT') dated 21/02/2020, whereby, the Ld.PCIT had set aside the original assessment order passed u/s.143(3) of the Act, with a direction to the AO to pass the assessment order afresh.

4. At the outset, the Ld. Counsel for the assessee has brought our attention to the order of the Co-ordinate Ahmedabad Bench of the Tribunal passed in ITA No.299/Ahd/2020 for AY 2015-16, dated 17/06/2022, whereby, the said order dated 21/02/2020 passed by the Ld. PCIT u/s.263 of the Act has been quashed. Consequently, the impugned assessment order has become infructuous and further the appellate order against the said assessment order has also become infructuous and inoperative. Therefore, the impugned appeal of the Revenue against such infructuous orders is not maintainable and the same is, accordingly, dismissed.

5. In the result, the appeal of the Revenue is hereby dismissed.

Order pronounced in the Open Court on 31/12/2025.

Sd/-
(Narendra Prasad Sinha)
Accountant Member

अहमदाबाद/Ahmedabad, दिनांक/Dated 31/12/2025

Sd/-
(Sanjay Garg)
Judicial Member

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad