

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 77/Ran/2025  
(Assessment Year-2016-17)

Daltonganj Catholic Diocese, Bishop House, Station Road, Daltonganj-822101 (Jharkhand) <b>PAN No. AAATD 1081 G</b>	Vs.	I.T.O., Exemption Ward, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Gopal Singh, A.R.
Department represented by	Shri R.C. Marndi, Sr.DR
Date of hearing	06/01/2026
Date of pronouncement	06/01/2026

**ORDER**

**PER: BENCH**

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), Ranchi/10018/2019-20 dated 29/05/2024 for the A.Y. 2016-17.
2. Shri Gopal Singh, Id. A.R. is represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr.DR represented on behalf of the revenue.
3. The Id. Authorised Representative submitted that appeal is a consequence of an assessment order passed under Section 143(3) of the Income Tax Act, 1961 (in short, the Act) dated 18/12/2018. It was a submission that this assessment order was a subject matter of a revision by the Id. CIT(E), Patna under Section 263 of the Act vide order dated 25/03/2021. It was a submission that as per this order under Section 263 of the Act, the assessment order under Section

143(3) dated 18/12/2018 has been set aside. It was a submission that as the assessment order no more survives, the appeal of the assessee also would no more survive and the order of the Id. CIT(A) would also have to be set aside.

4. In the reply, the Id. Sr.DR submitted that he had no objection with the quashing of the proceedings in so far as the primary assessment order itself has been set aside by the Id. CIT(E), Patna vide an order under Section 263 of the Act and the assessee has also filed appeal against the consequential order passed by the assessing authority before the appropriate forum.
5. We have considered the submissions. As it is noticed that the primary assessment order under Section 143(3) dated 18/12/2018 no more survives on account of the order passed under Section 263 of the Act by the Id. CIT(E), Patna and as it has been categorically admitted by the Id. Authorised Representative that the consequential assessment order has also been passed giving effect to the order under Section 263 of the Act and the assessee is in appeal before the appropriate forum against such consequential assessment order. The orders of the lower authorities as also the appeal filed by the assessee stands dismissed as infructuous.
6. In the result, this appeal of the assessee stands dismissed.

Order announced in open court on 06/01/2026.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 06/01/2026  
*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi