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Present: Ms. Prem Lata Bansal, Adv. for the appellant.
Mr. R.M. Mehta, Adv. for the respondent.

+ITA No. 20/2009

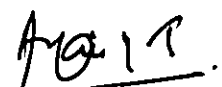
The present appeal arises from an order passed by the Assessing Officer pursuant to the directions given by the CIT under Section 263 of the Income Tax Act. However, it is a matter of record that orders passed by the Commissioner of Income Tax under Section 263 of the Income Tax Act was taken in appeal by the assessee and that order was set aside by the Income Tax Appellate Tribunal. Once the very basis of the present order passed by the AO, i.e., on the directions given under Section 263 itself is set aside, the Tribunal rightly held that this order of AO was a nullity.

Learned counsel for the appellant submits that it appears that an appeal was filed against the earlier order of the Tribunal setting aside the order of the Commissioner of Income Tax under Section 263 of the I.T. Act on 11.07.2006. However, she is not in a position to state as to what happened to the said appeal.



Learned counsel for the respondent says that he never received any notice in such an appeal. According to him, even such an appeal was never filed.

In these circumstances, we dismiss this appeal with liberty to the appellant to seek revival in case the aforesaid appeal preferred against the order of the Tribunal setting aside the order of the Commissioner of Income Tax under Section 263 was allowed.


A.K. SIKRI, J.


VALMIKI J. MEHTA, J.

September 07, 2009
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