

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

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 30/Agr/2022
Assessment Year: 2010-11

Mohd. Umar Khan, 1/116, P.O. Fatehgarh, Machhali Tola.	Vs.	Pr. CIT-1, Agra
PAN : ADBPK5980D		
(Appellant)		(Respondent)

Assessee by	S/Shri Swarn Singh & Sh. Shailesh Gupta, CAs
Department by	Sh. Sukesh Kumar Jain, CIT (DR)

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2010-11, arises against the Pr. Commissioner of Income Tax-1 (in short "PCIT), Agra's DIN and order no. ITBA/REV/F/REV5/2020-21/1031826206(1) dated 27.03.2021, involving proceedings under section 263 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. It emerges at the outset that there arises the first and foremost issue of validity of the learned PCIT's revision order dated 27.03.2021 itself for want of limitation as prescribed under section 263(2) of the Act

as ***“No order shall be made under sub-section (1) after the expiry of two years from the end of the financial year in which the order sought to be revised was passed”***.

4. It is in this statutory background that the learned counsel has invited our attention to impugned revisionary directions holding the assessment order dated 22.03.2013 as an erroneous one causing prejudice to the interest of revenue.

5. Learned CIT/DR, on the other hand, vehemently contends that the said assessment followed consequential proceedings as well, which form subject matter of section 263 revision order. We find no reason to accept the grievance of the Revenue in the foregoing circumstances once learned PCIT's impugned order dated 27.03.2021 has revised the assessment dated 22.03.2013, which is barred by statutory limitation prescribed under section 263(2) of the Act. Faced with this situation, we quash impugned section 263 revision directions in very terms.

6. This assessee's appeal is allowed.

Order pronounced in the open court on 11TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 11TH February, 2025.

*aks/-