

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E", MUMBAI

Before Shri Joginder Singh(JUDICIAL MEMBER)

AND

Shri G Manjunatha (ACCOUNTANT MEMBER)

I.T.A No.5571/Mum/2015
(Assessment year 2008-09)

The DCIT-4(1)(1), Mumbai	vs	M/s Edelweiss Securities Pvt Ltd Off CST Road, Kalina, Mumbai-400 098 PAN : AAACK3792N
APPELLANT		RESPONDENT

Appellant by	Shri Pravin Kumar
Respondent by	Shri Ravikani S Pathak

Date of hearing	14-09-2017
Date of pronouncement	20-09-2017

ORDER

Per G Manjunatha, AM :

This appeal filed by the assessee is directed against the order of the CIT(A)-9, Mumbai dated 22-09-2015 and it pertains to AY 2008-09.

2. When this appeal was called up for hearing, the Ld.AR for the assessee at the outset, submitted that the appeal filed by the revenue becomes infructuous and not maintainable as this appeal has been filed against the order of AO passed u/s 143(3) r.w.s.263 in pursuance of a direction of CIT u/s 263 of the Income-tax Act, 1961. The Ld.AR further submitted tht the ITAT, Mumbai Bench "E" in ITA No. 4162/Mum/2013 dated 09-09-2015 has set aside

the order passed by the CIT u/s 263 of the Act and restored the order of the AO. Since the order passed by the CIT u/s 263 has been quashed by the ITAT, the consequential order passed by the AO in pursuance of direction of the CIT u/s 263 becomes infructuous and not maintainable. The CIT(A), after considering the relevant facts of the case has rightly allowed the appeal filed by the assessee. Hence, we dismiss the appeal filed by the revenue as infructuous.

3. In the result, appeal filed by the revenue is dismissed.

Order pronounced in the open court on 20th September, 2017.

Sd/-

sd/-

(Joginder Singh)	(G Manjunatha)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Mumbai, Dt : 20th September, 2017

Pk/-

Copy to :

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

/True copy/

By order

Asstt. Registrar, ITAT, Mumbai