

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL,
INDORE BENCH, INDORE**

श्री सी.एम.गर्ग,न्यायिक सदस्यतथाश्री ओ.पी.मीना,लेखा सदस्यके समक्ष
**BEFORE SHRI C.M. GARG, JUDICIAL MEMBER
AND SHRI O.P.MEENA, ACCOUNTANT MEMBER**

आ.अ.सं./ I.T.A. No.1354/Ind/2016
निर्धारणवर्ष / Assessment Year: 2007-08

M.P. Rajya Pathya Pustak Nigam, Arera Hills, Bhopal	v.	Deputy Commissioner of Income Tax, 1(1), Bhopal
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent
स्था.ले.सं./ PAN: AAAAM0318C		

अपीलार्थीकीओरसे/ Appellant by	Shri Prakash Jain, C.A
प्रत्यर्थीकीओरसे/ Respondent by	Shri Lalchand, CIT
सुनवाईकीतारीख/ Date of hearing	25.09.2017
उद्घोषणाकीतारीख/ Date of pronouncement	26.09.2017

ORDER

PER O.P. MEENA, AM.

This appeal filed by the Assessee is directed against the order of Id. Commissioner of Income-tax (Appeals)-2, Bhopal [in short referred to as the CIT (A)] dated 22.09.2016 pertaining to Assessment Year 2007-08.

2. The assessee has taken as many as five grounds of appeal relating to denying the exemption u/s 10(23C)(iiiab)/10(23c) (vi) of the Act.

3. At the outset, the Ld. Counsel for the assessee has brought to our notice that the assessment order under appeal has become infractuous as in compliance to order of the Hon'ble MP High Court (ITA Nos. 164 to 168 & 174 to 188 of 2012 and ITA No.33/2013, ITA No.80/2014 dated 10.07.2015 for the Assessment Year 1988-89 to 2009-10), the AO has already passed a fresh assessment order u/s 143(3) read with section 260A/254 of the I.T Act on 27.12.2016 for the Assessment Years 1988-89 to 2011-12 whereby the assessee has been allowed exemption u/s 11 & 12 of the Act and income of the assessee for the Assessment Year 1999-2002 to 2011-12 has been assessed as Nil. In view of the these facts and circumstances of the case, the impugned assessment order under appeal for the Assessment Year 2007-08 dated 21.3.2013 passed u/s 143(3) read with 147 by the AO has become infractuous, therefore the appeal of the assessee for the year under consideration has to be dismissed being infractuous, hence it is therefore treated as dismissed.

In the result, the appeal of the assessee is become infractuous, hence **dismissed**.

The order pronounced in the open Court on 26.09.2017.

Sd/-
(C.M. GARG)
JUDICIAL MEMBER

Sd/-
(O.P. MEENA)
ACCOUNTANT MEMBER

दिनांक /**Dated : 26th September, 2017**

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

By order
Assistant Registrar, Indore