

आयकर अपीलिय अधीकरण, न्यायपीठ – “D” कोलकाता,  
*IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH “D” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and  
**Dr. A.L. Saini, Accountant Member**

**ITA No.2542/Kol/2017**  
Assessment Year :2007-08

ACIT, Circle-2(1), Aayakar Bhawan, 7 <sup>th</sup> P-7, Chowringhee Square, Kolka-69	<b>V/s.</b>	M/s Bata India Ltd. S.N. Banerjee Road, Kolkata-700113 <b>[PAN No.AABCB 1043 Q]</b>
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri G. Hangshing, CIT-DR
प्रत्यर्थी की ओर से/By Respondent	Shri S. Jhajharia, A.R
सुनवाई की तारीख/Date of Hearing	01-10-2018
घोषणा की तारीख/Date of Pronouncement	12-10-2018

**आदेश /ORDER**

**PER S.S.Godara, Judicial Member:-**

This Revenue's appeal for assessment year 2007-08 arises against the Commissioner of Income Tax (Appeals)-7, Kolkata's order dated 25.09.2017, passed in case No.228/CIT(A)-7/Kol/Cir.-2/16-17, in proceedings u/s. 143(3) r.w.s 263 of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. It emerges at the outset that the instant lis has emanated from CIT's order passed in revision jurisdiction dated 15.03.2013. The assessing authority framed the impugned assessment dated 28.03.2014 making disallowance(s) additions. The CIT(A) has deleted the same for the sole reason that this tribunal's order in ITA No.1204-1205/Kol/2013 & ITA

No.753/Kol/2016 decided on 03.05.2017 has reversed the CIT's revision 263 order. A copy of the tribunal's order forms part of the case file before us. We conclude in these facts that the Revenue's instant appeal has no legs to stand in the given facts and circumstances. The CIT(A) has therefore rightly deleted the impugned disallowances / additions in issue.

3. This Revenue's appeal is dismissed.

Order pronounced in the open court 12/10/2018

Sd/-  
(लेखा सदस्य)  
(Dr. A.L. Saini)  
(Accountant Member)  
Kolkata,  
\*Dkp, Sr.P.S

दिनांक:- 12/10/2018 कोलकाता ।

Sd/-  
(न्यायिक सदस्य)  
(S.S.Godara)  
(Judicial Member)

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-ACIT, Cir-2(1), Aayakar Bhawn, 7<sup>th</sup> Fl, P-7, Chowringhee Sq. Kol-69
2. प्रत्यर्थी/Respondent-M/s Bata India Ltd. S.N.Banerjee Road, Kolkata-700113
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary, Head of  
Office/DDO  
आयकर अपीलीय अधिकरण,  
कोलकाता ।