

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH 'B', CHANDIGARH**

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA No.838/Chd/2018
Assessment Year: 2015-16

The DCIT
Circle-1(Exemptions)
Chandigarh

Vs. M/s Punjab Institute of Medical.
Sciences, Garha Road
Jalandhar

PAN No. AAABP0193P

(Appellant)

(Respondent)

Assessee By : Sh. Vipul Arora
Revenue By : Sh. G.S. Phani Kishore

Date of hearing : 01/11/2018
Date of Pronouncement : 13/12/2018

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the Revenue agitating the action of the Commissioner of Income Tax(A)-2 (hereinafter referred to as 'CIT(A)') dt. 29/03/2018 in staying the impugned demand of tax during the pendency of the appeal.

2. Both the Ld. Representatives of the parties have submitted that the appeal on merits has been finally decided by the Ld. CIT(A) vide his order dt. 07/09/2018, therefore the interim order if any staying the demand during the pendency of the appeal has finally merged with the final order of the Ld. CIT(A) dt. 07/09/2018. This appeal of the Revenue therefore has become in fructuous.

3. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open Court.

Sd/-

Sd/-

(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

(SANJAY GARG)
JUDICIAL MEMBER

Dated : 13/12/2018

AG

Copy to: 1. The Appellant, 2. The Respondent, 3.The CIT(A),4.The CIT,5.The DR