

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "D", KOLKATA**

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &
SH.S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.93/KOL/2018
(ASSESSMENT YEAR-2009-10)**

TCG Lifesciences Pvt.Ltd., Block BN, Plot No.7, Salt Lake Electronics Complex, Sector-V, Kolkata-700091. PAN-AABCC0401D	vs	DCIT, Circle-11(2), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata- 700069
(Appellant)		(Respondent)
Appellant by	Sh. A.K.Tibrewal, FCA	
Respondent by	Sh. C.J.Singh, Sr.DR	
Date of Hearing	29.11.2018	
Date of Pronouncement	13.02.2019	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the assessee against the order dated 14.12.2017 passed by CIT(A)-4, Kolkata u/s 147/143(3) of the Income Tax Act, 1961 (in short "Act") for AY 2009-10.

2. Heard both parties and perused the material available on record. it is brought to our notice by the Ld.AR that the order passed u/s 263 was quashed by this Tribunal vide its order dated 07.07.2017. Ld.AR placed on record the said order and referring to para 8.14 submitted that since the order passed u/s 263 is quashed, the present appeal filed questioning giving effect order passed by the AO and the appeal becomes infructuous and no orders are required. On perusal of the impugned order, it is noted that the CIT(A) taken cognizance of order passed by this Tribunal in ITA No.77/2017 and dismissed the appeal filed before him. We find no infirmity in the order of CIT(A) and accordingly, Ground No.1 raised by the assessee is dismissed as infructuous.

3. In the result, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open court on 13.02.2019.

Sd/-

**(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

Sd/-

**(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

Date:- 13.02.2019

Amit Kumar

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1. Appellant- TCG Lifesciences Pvt.Ltd., Block BN, Plot no.7, Salt Lake Electronics Complex, Sector-V, Kolkata-700091.
2. Respondent- DCIT, Circle-11(2), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

By order

**AR/H.O.O
ITAT, KOLKATA**