

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT, BENCH**

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMEBR &
SHRI WASEEJM AHMED, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No.26/Rjt/2017
(निर्धारण वर्ष / Assessment Year :2010-11)

Narendrasinh Chandrasinh Jadeja 3, Mahalaxmi Apartment, 6/4 Patel Colony, Jamnagar – 361007 PAN No. ABX PJ9 496 K	बनाम/ Vs.	Pr. CIT, Jamnagar
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Ankit Golani, A.R.
प्रत्यर्थी की ओर से/ Respondent by:	Jitendra Kumar, Sr. DR

सुनवाई की तारीख / Date of Hearing	27/02/2019
घोषणा की तारीख / Date of Pronouncement	06/03/2019

आदेश / ORDER

PER MAHAVIR PRASAD- JM:

This appeal has been preferred by the assessee and following grounds have been taken:-

“1. The Ld. Pr. CIT, Jamanager has erred in law and in facts in invoking his revisionary powers u/s. 263 of the Act stating that the order of the Assessing Officer passed u/s. 143(3) r.w.s. 147 of the Act was erroneous and prejudicial to the interest of the revenue and directing the assessing officer to reframe the assessment afresh ignoring the fact that all the issues based on which revision has been made were already verified/examined by the AO during the course of assessment proceedings.”

2. At the time of hearing, at the outset Ld. AR submitted a letter stating that being aggrieved by the order of the Ld. AO appellant had

preferred appeal before CIT(A) Jamnagar, granted relief to the assessee and allowed the appeal of the assessee.

3. Therefore, on the basis of above he submit as the subsequent appeal filed under s. 143(3) read with section 263 it decide in favour of the appellant therefore this appeal filed against the order under s. 263 has become infructuous.

4. In view of the above we dismissed the appeal of the assessee as infructuous.

5. In the result, appeal filed by the assessee dismissed as infructuous.

This Order pronounced in Open Court on 06/03/2019

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 06/03/2019
Tanmay

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

- 1 अपीलार्थी / The Appellant
- 2 प्रत्यर्थी / The Respondent.
- 3 संबंधित आयकर आयुक्त / Concerned CIT
- 4 आयकर आयुक्त(अपील) / The CIT(A)-5, Ahmedabad
- 5 विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
- 6 गार्ड फाईल / Guard file.

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Rajkot