

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'E' : NEW DELHI)**

**BEFORE HON'BLE VICE PRESIDENT, SHRI G.D. AGRAWAL
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**Early Hearing Appln.No.184/Del/2019
(in ITA No.4942/Del./2017)
(ASSESSMENT YEAR : 2011-12)**

AND

**ITA No.4942/Del./2017
(ASSESSMENT YEAR : 2011-12)**

ITO, Ward 4 (5),
Gurugram.

vs. Smt. Veena Maitra,
D – 95, Vipul World Sec-48,
Sohana Road,
Gurgaon.

(PAN :AGBPM9822D)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Pravesh Sharma, Advocate
REVENUE BY : Shri Amit Katoch, Senior DR

Date of Hearing : 17.05.2019
Date of Order : 17.05.2019

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Early hearing application no.184/Del/2019 dated 10.05.2019 is hereby allowed keeping in view the fact that order under section 263 of the Income-tax Act, 1961 passed by the Commissioner of Income-tax on the basis of which impugned addition is made, has

since been quashed by the Tribunal, it is a fit case to grant the early hearing, hence hereby granted. So, the Bench is proceeded to decide the aforesaid appeal by today itself.

2. Keeping in view the fact that vide order dated 11.05.2017 passed by the coordinate Bench of the Tribunal in ITA No.1697/Del/2016 in the case of Veena Maitra vs. Pr.CIT for AY 2011-12, order passed by the Commissioner of Income-tax under section 263 of the Income-tax Act, 1961 has been quashed, the present appeal challenging the order passed by the AO u/s 143 (3) and consequent appeal before the Id. CIT (A) pursuant to the order passed by the Commissioner dated 19.12.2015 u/s 263 of the Act, is not sustainable having been become infructuous, hence present appeal is ordered to be dismissed.

Order pronounced in open court on this 17th day of May, 2019 after the conclusion of the hearing.

**Sd/-
(G.D. AGRAWAL)
VICE PRESIDENT**

**sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

**Dated the 17th day of May, 2019
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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**