

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

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 572/VIZ/2018
(Asst. Year : 2012-13)**

ITO, Ward-1,
Machilipatnam.

vs.

M/s. Naveena Rice
Industries, RS No.59/2A,
Tarakaturu Village, Guduru
Mandal, Krishna District.

(Appellant)

PAN No. AAJFN 6020 C
(Respondent)

Assessee by : Shri D.L. Narasimha Rao, Adv.

Department By : Smt. Suman Malik, Sr.DR

Date of hearing : 01/07/2019.

Date of pronouncement: 04/07/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals), Vijayawada, dated 27/08/2018 for the Assessment Year 2012-13.

2. When this appeal is taken up for hearing, Id. counsel for the assessee has submitted that the very basis on which 263 has been initiated by the Pr.CIT, dated 30/03/2017 for the A.Y. 2012-13 has been quashed by the ITAT, Visakhapatnam Bench in ITA No. 311/VIZ/2017 by order dated 31/07/2018 and submitted that the consequential order passed by the Assessing Officer dated

29/12/2017 has no legs to stand and submitted that the Id. CIT(A) by following the order of the ITAT, appeal filed by the assessee is allowed.

3. On the other hand, Id. Departmental Representative has relied on the grounds of appeal.

4. We have heard both the sides, perused the material available on record and orders of the authorities below.

5. We find that the Id. CIT(A) by order dated 27/08/2018 gave a categorical finding that the order passed by the Pr.CIT has been cancelled by the ITAT, Visakhapatnam Bench in ITA No. 311/VIZ/2017, dated 31/07/2018 for the A.Y. 2012-13 and therefore consequential order passed by the Assessing Officer u/sec. 143(3) r.w.s. 263 dated 29/12/2017 does not exist. Therefore, we find no reason to interfere with the order passed by the Id. CIT(A). Thus, this appeal filed by the Revenue is dismissed.

6. In the result, appeal filed by the Revenue is dismissed.

Order Pronounced in open Court on this 04th day of July, 2019.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 04th July, 2019.

vr/-

Copy to:

1. *The Assessee – M/s. Naveena Rice Industries, RS No.59/2A, Tarakaturu Village, Guduru Mandal, Krishna District.*
2. *The Revenue – ITO, Ward-1, Machilipatnam.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.