

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "B", BANGALORE**

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.1551(Bang)/2010
(Assessment Year : 2010-11)**

M/s Nandana Education Trust,
Bypass Road, Behind Sahyadri College,
Shimoga
PAN No.AABTN1659H

Appellant

Vs

The Addl. Commissioner of Income tax,
Shimoga Range,
Shimoga

Respondent

**Appellant by : Shri A.R.Vivek, Advocate
Respondent by : Shri Siddappaji, Addl.CIT**

Date of hearing : 04-07-2019

Date of pronouncement : 04-07-2019

ORDER

PER SHRI B.R.BASKARAN, ACCOUNTANT MEMBER

The assessee has filed this appeal challenging the order dated 01-03-2018 passed by Ld CIT(A), Davangere and it relates to the assessment year 2010-11.

2. The Ld Counsel appearing for the assessee submitted that the impugned assessment order has been set aside by the Ld Administrative Commissioner in the revision order passed u/s 263 of the Act. He submitted that the assessee had challenged the above said revision order by filing appeal before

the ITAT, but could not succeed. He submitted that the assessee has accepted the order passed by the ITAT by not challenging the same before Hon'ble High Court. When asked the Ld A.R to furnish a copy of order passed by the Tribunal against the Revision order, he submitted that the submissions made by him are true facts, since he only had appeared before the Tribunal. He submitted that the statement made by him at the bar may be accepted.

3. The Ld A.R, accordingly, submitted that the impugned assessment order no longer exists in the eyes of law, since the same has been revised by Ld CIT u/s 263 of the Act. He submitted that the assessing officer has already passed the assessment order to give effect to the revision order passed by Ld CIT. Accordingly he submitted that the present appeal filed by the assessee shall become infructuous.

4. We heard Ld D.R. Having regard to the statement made by Ld A.R at the bar, we are of the opinion that the present appeal shall not survive, since the assessment order from which the present appeal arises has been set aside by Ld CIT. Accordingly we dismiss the same as infructuous.

5. In the result, the appeal of the assessee is dismissed

Pronounced on 04-07-2019

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 04-07-2019

***am**

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

By Order

Asst.Registrar