

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA

Before: **Shri J. Sudhakar Reddy, Accountant Member and
Shri S.S. Viswanethra Ravi, Judicial Member**

I.T.A No.1220/Kol/2018
(Assessment Year: 2010-11)

DCIT, Central Circle-2(1), Kolkata

Appellant

Vs

M/s Sona Vets Pvt. Ltd.
[PAN:AAECS0908G]

Respondent

For the Appellant : Shri Radhey Shyam, CIT
For the Respondent : Shri A. K. Tulsiyan, FCA

Date of hearing : 13.08.2019
Date of pronouncement : 04.10.2019

ORDER

PER Shri S.S. Viswanethra Ravi, JM:

This appeal by the Revenue against the order dated 02.04.2018 passed by the Commissioner of Income Tax (Appeals)-20, Kolkata ['CIT(A)'] for Assessment Year 2010-11.

2. Heard both parties and perused the material available on record. The order impugned before us is against the consequential order passed by the Assessing Officer u/s 143(3)/153A/263/250 of the Act in pursuance of the directions of CIT(A) u/s 263 of the Act. The Id. AR brought to our notice the order passed by the CIT(A) u/s 263 of the Act has been quashed by this Tribunal vide its order dated 17.10.2017 and placed on record the same and referred to Para No.6 of this order and argued that when the directions given by the CIT u/s 263 are no more in existence and the consequential order passed thereon becomes non-est. It is noted that the CIT in the first appellate proceedings taking into consideration the order passed by

the ITAT in ITA No.947/Kol/2017 dismissed the consequential order passed by the Assessing Officer. Therefore, in our opinion, the order impugned before us becomes infructuous and no orders are required. Therefore the grounds raised by the Revenue in this Appeal become infructuous and consequently these are dismissed.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 04.10.2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Sd/-
[S.S. Viswanethra Ravi]
Judicial Member

Dated : 04.10.2019
Place : Kolkata
RS, Sr.PS

Copy of the order forwarded to:

1. Appellant – DCIT, Central Circle-2(1), Kolkata.
2. Respondent– M/s Sona Vets Pvt. Ltd., 17B &C, Everest House, 46C, Chowringhee Road, Kol-71.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

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By order,
Assistant Registrar,
ITAT, Kolkata