

IN THE INCOME TAX APPELLATE TRIBUNAL

“C” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 986/Bang/2014
Assessment Year : 2003 – 04

Sri P. Shyamaraju, #343, IV Main, Upper palace, Orchards, Sadashiv agar, Bangalore – 560080. PAN: AIOPP2600D	vs.	DCIT, Central Circle – 2 (3), Bangalore.
APPELLANT		RESPONDENT
Assessee by	:	Shri Narendra Sharma, Advocate
Revenue by	:	Shri K. V. Aravind, Standing Counsel
Date of Hearing	:	12.09.2019
Date of Pronouncement	:	11.10.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

This appeal is filed by the assessee and it is directed against the order of learned CIT (A) VI, Bangalore dated 25.03.2014.

2. At the very outset, it was submitted by the learned AR of the assessee that this appeal is arising out of the assessment order passed by the AO as on 19.12.2011 u/s 143 (3) r.w.s. 263 but this assessment order has to be set aside because the order of CIT u/s 263 is cancelled by the tribunal in ITA No. 612/Bang/2011 dated 30.07.2015 and he submitted a copy of this tribunal order. In reply, learned DR of the revenue had nothing to say. Accordingly, this assessment order passed u/s 143 (3) r.w.s. 263 is set aside.

3. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

Sd/-
(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,
Dated, the 11th October, 2019.
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT

4. CIT (A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.