

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

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.503/Coch/2017 : Asst.Year 2009-2010

The Asst.Commissioner of Income-tax, Corp.Circle 2(1) Kochi.	Vs.	M/s.V Guard Industries Limited, 33, 2905F Vennala High School Road, Vennala Kochi – 682 018. PAN : AAACV5492Q.
(Appellant)		(Respondent)

Appellant by : Smt.A.S.Bindhu, Sr.DR
Respondent by : Sri.Anil D.Nair, Advocate

Date of Hearing : 02.12.2019	Date of Pronouncement : 02.02.2019
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ORDER

Per George George K, JM :

This appeal at the instance of the Revenue is directed against CIT(A)'s order dated 07.06.2017. The relevant assessment year is 2009-2010. The order of the CIT(A) arises out of the order of the Assessing Officer (dated 26.03.2015) passed u/s 143(3) r.w.s. 147 of the I.T.Act.

2. In the impugned order both issues, namely, (i) reopening of assessment is invalid, and (ii) on merits, were decided in favour of the assessee by the CIT(A). However, we notice in the grounds raised by the Revenue before the ITAT, only grounds relating to the merits have been raised. We had given adequate opportunity to the Department to correct the grounds. This case has been adjourned from February 2018

for correction of the grounds by the Revenue. We find that the Revenue has not corrected its grounds of appeal. Since there is no grounds challenging the decision of the CIT(A) for holding that the reassessment is bad in law, no purpose would be served by deciding this appeal of the Department on merits alone. Accordingly, this appeal of the Revenue is dismissed, in limine.

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

Order pronounced on this 02nd day of December, 2019.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Cochin ; Dated : 02nd December, 2019.
Devadas G*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-I, Kochi.
4. The Pr.CIT-I, Kochi.
5. The DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin