

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "I" BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)
And Ram Lal Negi (Judicial Member)]**

ITA No. 1880/Mum/2018
Assessment year: 2011-12

DCIT-14(2)(1)
432, 4th Floor,
Aaykar Bhavan,
Mumbai

.....**Appellant**

Vs

Idea Cellular Ltd.
5th Floor, Windsor,
Off-CST Road, Kalina,
Santacruz, Mumbai-400 098
[PAN: AAACB 2100 P]

.....**Respondent**

Appearances by

V. Sreekar for the appellant
Krupa Gandhi & Riddhi Maru for the respondent

Date of concluding the hearing : December 04, 2019
Date of pronouncement : January 31, 2020

ORDER

Per Pramod Kumar, VP:

1. By way of this appeal, the Assessing Officer has challenged correctness of the order dated 22.12.2017 passed by the learned CIT(A)-22, Mumbai in the matter of assessment u/s.143(3) r.w.s. 263 of the Income Tax Act, 1961, for the assessment year 2011-12.

2. Grievances raised by the Assessing Officer are as follows:

1. Whether on the facts and circumstances of the case and in law, the ld. CIT(A) was correct in cancelling the order u/s. 143(3) r.w.s. 263 of the I.T. Act, based on the ITAT's order quashing the order u/s. 263 of the Act, without appreciating the merits of the case?
2. The appellant prays that the order of CIT(A) on the above ground be reversed and that of the assessing be restored.

3. Learned representatives fairly agree that as the revision order under section 263, by the virtue of which the impugned assessment was framed, itself stands quashed vide order passed dated 06.12.2017 by a coordinate bench of this Tribunal, the impugned assessment cannot survive. The issues raised in the appeal are thus of no consequence, and must be dismissed as infructuous. We, accordingly, dismiss the appeal as infructuous.

4. In the result, this appeal filed by the Revenue stands dismissed. Pronounced in the open court today on the 31 the day of January, 2020

Sd/-
Ram Lal Negi
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 31st day of January, 2020

Copies to: (1) *The Applicant* (2) *The respondent*
 (3) *CIT* (4) *CIT(A)*
 (5) *DR* (6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai