

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

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

ITA No. 6608/Mum/2017
Assessment year: 2011-12

Linklaters LLPAppellant
*C/o. Deloitte Haskins & Sells LLP
Tower 3, 28th Floor,
Indiabulls Finance Centre,
Elphinstone Mill Compound,
Senapati Bapat marg, Elphinstone (W),
Mumbai – 400 013
[PAN: AABCL 5182 G]*

Vs

Dy. CIT (IT)-3(1)(2)Respondent
*Room No. 1605, Air India Building,
Nariman Point, Mumbai – 400 021*

Appearances by

Niraj Sheth for the appellant
V. Sreekar for the respondent

Date of concluding the hearing : December 09, 2020
Date of pronouncement : January 31, 2020

ORDER

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee-appellant has challenged the correctness of the Assessing Officer's order dated 11.09.2017, giving effect to a co-ordinate bench's order dated 31.01.2007, in the matter of assessment under section 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961, for the assessment year 2011-12.

2. When this appeal was taken up for hearing, it was noticed that the very co-ordinate bench order, to which effect was given in the impugned proceedings, has been recalled on

12.03.2018. The issues raised in this appeal, therefore, are rendered wholly academic and infructuous.

3. The learned counsel for the assessee however submits that there are certain issues raised as a result of the set aside proceedings and the dismissal of this appeal should not be taken as having impact on by dismissal of this appeal. The Id. DR submits that these apprehensions are without basis.

4. We do not think that such apprehensions of the learned counsel are justified. This appeal is dismissed as infructious on account of subsequent developments, and it cannot have any bearing on the merits. Yet, to set the controversy on rest, we take this position to record, and leave it at that.

5. In the result, this appeal is dismissed as infructuous. Pronounced in the open court today on the 31st 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)	<i>The Applicant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai