

आयकर अपील अाधिकरण, राजकोट ँयायपीठ, राजकोट ।
IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT

BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND MS. MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 86/Rjt/2019

अाधरण वष/Assessment Year: 2014-15

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| Shri Keshav Co-Op. Credit Society Ltd., Delux Super Market, M.G. Road, Junagadh | Vs | The Principal Commissioner of Income Tax -3, Rajkot |
| PAN No. AAA AS3 172 N | | |
| अपीलाथ/ (Appellant) | | अायाथ/ (Respondent) |
| Assessee by : | | Shri D. M. Rindani, AR |
| Revenue by : | | Shri M. N. Maurya, CIT(DR) |

सुनवाई का ताराख/Date of Hearing : 26/02/2020

घोषणा का ताराख /Date of Pronouncement : 28/02/2020

PER BENCH:

The instant appeal filed by the assessee is directed against the order dated 27.03.2019 passed by the Pr. Commissioner of Income Tax (Appeals)-3, Rajkot arising out of the order dated 31.08.2016 passed by the DCIT under section 263 of the Income Tax Act, 1961 (hereinafter referred as to "the Act") for the Assessment Year (A.Y.) 2014-15.

2. At the time of hearing of the instant appeal the Ld. Advocate appearing for the assessee submitted before us that the consequential order has been passed under section 143(3) r.w.s. 263 by the AO on 29.11.2019 whereby and whereunder the returned income of the assessee has been accepted and deduction under section 80P has been granted. Hence, that

the present appeal against the order under section 263 has become infructuous.

Having regard to the above facts and circumstances of the case we find no merit in the instant appeal thus the appeal is dismissed as infructuous.

3. In the result, appeal filed by the assessee is allowed.

Order pronounced in the Court on 28th February, 2020 at Rajkot.

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Rajkot; Dated, 28/02/2020

Tanmay Datta, Sr.PS

TRUE COPY

आदेश का प्रतिलिपि अप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. वरिष्ठाधिकारी, आयकर अपील आधिकरण, / DR, ITAT, Rajkot
6. गार्डफाइल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपील आधिकरण, / ITAT, Rajkot