

आयकर अपीलार्थ आधिकरण, राजकोट ँयायपीठ, राजकोट ।
IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
MS. MADHUMITA ROY, JUDICIAL MEMBER

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent
1.	265/Rjt/2016	2007-08	ACIT, Morbi Circle, Morbi	M/s. Varmora Granito Pvt. Ltd., National Highway 8-A, Village-Dhuva, Tal. Wankaner, Distt.-Rajkot
2.	266/Rjt/2016	2008-09	ACIT, Morbi Circle, Morbi	M/s. Varmora Granito Pvt. Ltd., National Highway 8-A, Village-Dhuva, Tal. Wankaner, Distt.-Rajkot

(अपीलाथ /Appellant)	..	(ँयथ / Respondent)
---------------------	----	--------------------

अपीलाथ ओर से / Appellant by :	Shri Suhas Mistry, Sr. DR
ँयथाक ओर से/Respondent by :	Shri M. J. Ranpura, A.R
सुनवाई क तारख / Date of Hearing	27/02/2020
घोषणा क तारख /Date of Pronouncement	28/02/2020

आदेश / O R D E R

PER BENCH:

Both the appeals relate to the order under section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as 'the act') for A.Ys. 2007-08 & 2008-09 respectively.

2. At the time of hearing of the instant appeal the Ld. Advocate appearing for the assessee submitted before us that the quantum order has

- 2 -

been deleted by the ITAT by its combined order dated 10.08.2018 in ITA Nos. 100,133,105,138,109,146,113,150,117,142,125&169/Rjt/2013 for A.Y. 2008-09 and combined order dated 16.01.2018 in ITA Nos. 122 to 124/Rjt/2013 for A.Ys. 2005-06 to 2007-08, ITA Nos. 166 to 168/Rjt/2013 for A.Ys. 2005-06 to 2007-08, ITA Nos. 110 to 112/Rjt/2013 for A.Ys. 2005-06 to 2007-08 & ITA Nos. 147 to 149/Rjt/2013 for A.Ys. 2005-06 to 2007-08 which has been gone through by us.

In that view of the matter the instant appeals are become infructuous. Thus, the appeals are dismissed as infructuous.

3. In the combined results, both the appeals are dismissed as infructuous.

This Order pronounced in Open Court on	28/02/2020
---	-------------------

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Dated 28/02 /2020

Tanmay Datta, Sr. PS

TRUE COPY

आदेश क० प्रतः/अपील/अपील/अपील/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. प्रभागीय प्रत्यक्ष, आयकर अपीलार्थी अधिकरण, राजकोट/DR,ITAT, Rajkot
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलार्थी अधिकरण, राजकोट / ITAT, Rajkot