

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'B' BENCH, KOLKATA**

**Before Shri P.M. Jagtap, Accountant Member
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 1115/KOL/ 2014
Assessment Year: 2009-2010**

M/s. Nipha Exports Private Limited,.....Appellant
48, Ganga Jumuna,
28/1, Shakespeare Sarani,
Kolkata-700 017
[PAN: AAACN 9099 H]

-Vs.-

Commissioner of Income Tax,.....Respondent
Kolkata-I, Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069

Appearances by:

R.K. Patodi, FCA, for the assessee
Shri S.M.S. Tauheed, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : February 23, 2016

Date of pronouncing the order : February 23, 2016

O R D E R

Per Shri P.M. Jagtap :-

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax, Kolkata-I, Kolkata dated 26.03.2014 passed under section 263 of the Income Tax Act, 1961.

2. At the time of hearing before us, the Id. Counsel for the assessee has submitted that the Assessing Officer has already passed a fresh order under section 143(3) read with section 263 in pursuance of the impugned order passed by the Id. CIT under section 263 and since the said order

passed by the Assessing Officer is not detrimental to the assessee, this appeal filed by the assessee against the order of the Id. CIT under section 263 has virtually become infructuous, which the assessee wants to withdraw. Accordingly, this appeal of the assessee is dismissed as withdrawn.

3. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on February 23, 2016.

Sd/-
(S.S. Viswanethra Ravi)
Judicial Member

Sd/-
(P.M. Jagtap)
Accountant Member

Kolkata, the 23rd day of February, 2016

Copies to : (1) ***M/s. Nipha Exports Private Limited,***
48, Ganga Jumuna,
28/1, Shakespeare Sarani,
Kolkata-700 017

(2) ***Commissioner of Income Tax,***
Kolkata-I, Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069

(3) ***Commissioner of Income-tax, Kolkata-I, Kolkata***

(4) ***The Departmental Representative***

(5) ***Guard File***

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.