

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "C", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

ITA No.1775/PUN/2018

निर्धारण वर्ष / Assessment Year : 2011-12

M/s.Nalco Company, C/o.238/239, 3 <sup>rd</sup> Floor, Quadra-1, Panchshil, Magarpatta Road, Pune 411 028 Maharashtra PAN : AACCN3661R	Vs.	ACIT (IT), Circle-2, Pune
Appellant		Respondent

ITA No.1591/PUN/2019

निर्धारण वर्ष / Assessment Year : 2012-13

M/s.Nalco Company, C/o.238/239, 3 <sup>rd</sup> Floor, Quadra-1, Panchshil, Magarpatta Road, Pune 411 028 Maharashtra PAN : AACCN3661R	Vs.	ACIT (IT), Circle-2, Pune
Appellant		Respondent

Assessee by  
Revenue by

Shri Ketan Ved  
Smt. Amrita Misra

Date of hearing

02-02-2021

Date of pronouncement

05-02-2021

आदेश / ORDER

PER R.S.SYAL, VP :

These two appeals by the assessee are directed against  
the final Assessment orders dated 18-09-2018 and 31-07-2019  
passed by the Assessing Officer (AO) u/ss.144C(13)/143(3)

read with section 263 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment years 2011-12 and 2012-13 respectively.

2. We have heard the rival submissions and gone through the relevant material on record. The instant assessments emanated from the proceedings arising from the revisionary order passed by the Id. CIT u/s.263 of the Income-tax Act, 1961 (hereinafter also called 'the Act') for both the years. Such orders were also challenged by the assessee before the Tribunal along with the instant appeals. All the appeals were heard together. We have passed separate orders today in such appeals filed by the assessee in ITA No.1217/KOL/2017 and ITA No.1334/KOL/2018 quashing the revisionary orders passed u/s 263 of the Act. Since the very foundation for the extant proceedings, being the revision orders, are no more existing, the assessment orders and the consequential impugned orders are, therefore, liable to be set aside. We order accordingly. In view of our above decision, there is no need to separately go into the merits of the grounds taken in these appeals.

3. In the result, the appeals are allowed.

Order pronounced in the Open Court on 05<sup>th</sup> February,  
2021.

Sd/-  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 05<sup>th</sup> February, 2021  
सतीश

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(IT &TP), Pune
4. The Pr.CIT (IT/TP), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे  
“सी” / DR ‘C’, ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	02-02-2021	Sr.PS
2.	Draft placed before author	04-02-2021	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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