

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, Hon'ble JUDICIAL MEMBER
AND Dr. ARJUN LAL SAINI, Hon'ble ACCOUNTANT MEMBER

(Virtual Hearing)

आ.अ.सं./I.T.A No.1033/AHD/2017

निर्धारण वर्ष/Assessment Year: 2012-13

M/s.T.J.Agro Fertilisers Pvt. Ltd., A-16/17/18, J K Tower, Near Grid, Kabilpore, Navsari – 396 424. [PAN: AA ACT 7855 P]	Vs .	The Principal Commissioner of Income Tax, Tithal Road, Valsad.
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओर से /Assessee by	None.
राजस्वकीओर से /Revenue by	Shri S.T.Bidari – CIT(DR)

सुनवाई की तारीख/ Date of hearing:	10.02.2021
उद्घोषणा की तारीख/Pronouncement on:	10.02.2021

आदेश / O R D E R

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by Assessee is directed against the order of Ld. Principal Commissioner of Income Tax (PCIT), Valsad dated 27.02.2017 passed under section 263 of the Act for the A.Y. 2012-13.
2. In the present appeal, the assessee has challenged the validity of order passed by Ld. PCIT. The appeal came up hearing on 10.02.2021. None appeared on behalf of the assessee, despite the service of notice through registered post. However, on perusal of record, we find that assessee has filed written synopsis, which was sent through registered post. In

the written synopsis the assessee stated that in pursuance of direction of order under section 263 dated 27.02.2017, the Assessing Officer in order to giving effect of the order of Ld. PCIT made detailed enquiry and passed under section 143(3) r.w.s 263 of the Act vide order dated 28.12.2017 and accepted the returned income. In the written synopsis, the assessee further stated that, they have no grievance against the order under section 263 of the Act after passing fresh assessment order by the Assessing Officer on 28.12.2017 under section 143(3) rws 263 and that appeal may be decided accordingly.

3. Perusal of assessment order reveals that the assessing officer after making enquiry as per direction of order Ld. PCIT and passed assessment order under section 153(3) r.w.s. 263 of the Act dated 28.12.2017.
4. We have verified from Ld.CIT-(DR), if the written synopsis filed before the Bench, is received by him. The Ld.CIT-(DR) fairly submits that he has received the written submission of assessee and the copy of assessment order under section 143(3) rws 263 dated 28.12.2017 passed in pursuance of direction of Ld. PCIT under section 263 of the Act. The Ld. CIT(DR) submits that appeal of the assessee may be decided in accordance of law.

5. We have considered the written synopsis of assessee, and the assessment order dated 28.12.2017 passed under section 143(3) r.w.s 263 of the Act, in pursuance of the direction of the PCIT and no variation in the returned income is made by the AO, thereby accepted the contention of assessee. In our view, once after making detailed enquiry as per the direction of Ld. PCIT, no variation is made in the returned income and that the assessee has no grievance in its appeal filed before the Tribunal. In our view, the appeal filed by assessee have become infructuous and dismissed as such.

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

Order pronounced on 10th February 2021 by placing result in the notice board.

Sd/-
(Dr.ARJUN LAL SAINI)

(लेखा सदस्य/ACCOUNTANT MEMBER)

Sd/-
(PAWAN SINGH)

(न्यायिक सदस्य/JUDICIAL MEMBER)

सुरत/ **Surat**, दिनांक **Dated:** 10th Feb 2021/**#SGR**

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / **TRUE COPY** / /

Assistant Registrar, Surat