

**IN THE INCOME TAX APPELLATE TRIBUNAL), 'D' BENCH  
MUMBAI**

**BEFORE SHRI RAJESH KUMAR, AM**

**&**

**SHRI PAVAN KUMAR GADALE, JM**

**ITA No.3976/Mum/2019  
(Assessment Year :2012-13)**

**&**

**ITA No.3977/Mum/2019  
(Assessment Year :2013-14)**

Assistant Commissioner of Income Tax-31(1) Room No.602, 6 <sup>th</sup> Floor, Kautilya Bhawan B.K.C. Bandra (E) Mumbai – 51	Vs.	M/s. DBS Realty Ground Floor, D B House Yashodavan A.K. Vaidya Marg, Goregaon (E) Mumbai – 400 062
<b>PAN/GIR No. AAFFD8341L</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Revenue by	Ms. Mamata Bansal
Assessee by	None
<b>Date of Hearing</b>	<b>20/01/2021</b>
<b>Date of Pronouncement</b>	<b>21/01/2021</b>

**आदेश / O R D E R**

**PER RAJESH KUMAR, ACCOUNTANT MEMBER:**

The aforesaid appeals have been filed by the revenue against the impugned order dated 15/03/2019, passed by the CIT(A)- 42, Mumbai, for the Assessment Years 2012-13 & 2013-14.

2. The only issue raised by the revenue in both the appeals is that the Id. CIT(A) is not justified in holding that the order passed u/s.143(3) r.w.s. 263 of the Act is infructuous by relying on the order of the Co-ordinate Bench in ITA No.3034 & 3035/Mum/2018 dated 08/03/2019 for A.Y.2012-13 & 2013-14.

3. At the time of hearing when the case was called up for hearing neither assessee nor authorized representative appeared in the virtual court nor any allocation seeking adjournment was filed before us. Therefore we are deciding these appeals after hearing the Id. DR only.

4. After hearing the Id. DR and perusing the order of the Id. CIT(A), we observe that in both the cases, the co-ordinate bench has quashed the revisionary order passed by Id. PCIT u/s.263 of the Act for both the years and the Id. CIT(A) while deciding the appeal of the assessee has followed the said Co-ordinate Bench decision in ITA No.3034 & 3035/Mum/2018 for both the above years wherein, the revisionary jurisdiction exercised under section 263 of the Act been quashed and accordingly, held the appeal of the assessee to be infructuous. Since, the Id. CIT(A) has followed the ITAT order and decided the appeal to be infructuous, we are inclined to uphold the same. Accordingly, the revenue appeals are dismissed.

**5. In the result, appeals of the Revenue are dismissed.**

Order pronounced on 21/01/2021 by way of proper mentioning in the notice board.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Mumbai; Dated 21/01/2021  
KARUNA, *sr.ps*

**Sd/-**  
**(RAJESH KUMAR )**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Mumbai