

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.688/M/2020
Assessment Year: 2008-09**

**ITA No.689/M/2020
Assessment Year: 2011-12**

**ITA No.690/M/2020
Assessment Year: 2011-12**

**ITA No.691/M/2020
Assessment Year: 2012-13**

**ITA No.692/M/2020
Assessment Year: 2013-14**

Dy. CIT, Central Circle 1(2), 906, 9 th Floor, Pratishtha Bhavan Old C.G.O. Bldg., (Annexe), M.K. Road, Mumbai - 400020 (Appellant)	Vs.	M/s. Surendra Hiranandani, 2 nd Floor, Neptune Court, 601, Jagmohandas Marg, Mumbai - 400 006 PAN: AAAPH1094H (Respondent)
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Present for:

Assessee by : Shri Vijay Mehta, A.R.
Revenue by : Shri S.C. Tiwari, D.R.

Date of Hearing : 03.08.2021
Date of Pronouncement : 09.08.2021

ORDER

Per Rajesh Kumar, Accountant Member:

The above titled appeals have been preferred by the Revenue against the orders even dated 14.11.2019 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as

the CIT(A)] relevant to assessment year 2008-09, 2011-12, 2012-13 & 2013-14

2. All these appeals are filed by the Revenue against the orders of Ld. CIT(A) allowing the appeals of the assessee which in turn arise out of the assessment framed as by the AO under section 143(3) read with section 153A read with section 263 of the Act. The Ld. Counsel of the assessee at the outset submitted that the revisionary order passed under section 263 by PCIT in all these years have been quashed by the co-ordinate bench of the Tribunal in ITA No.3226/M/2017 to 3232/M/2017 for A.Y. 2008-09 to 2014-15 vide order dated 14.02.2018. The Ld. Counsel, therefore, submitted that the present appeals filed by the Revenue are rendered infructuous in view of the revisionary proceedings being quashed by the co-ordinate bench of the Tribunal as stated above. The ld AR therefore requested the bench to dismiss all these appeals as infructuous.

3. The Ld. D.R. fairly conceded to the arguments of the Ld. A.R. to the effect that the revisionary orders passed by the PCIT u/s 263 of the Act have been quashed and left the decision to the wisdom of the Bench.

4. After perusing the co-ordinate bench decision passed in ITA No.3226/M/2017 & ors. dated 14.02.2018, we find that the revisionary proceedings and the consequent revisionary order under section 263 have been quashed by the co-ordinate bench of the Tribunal. Accordingly, these appeals are rendered infructuous and are accordingly dismissed.

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

Order pronounced in the open court on 09.08.2021.

Sd/-
(Pavan Kumar Gadale)
JUDICIAL MEMBER

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

Mumbai, Dated: 09.08.2021.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.