

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "C" BENCH: BANGALORE**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT BEENA PILLAI, JUDICIAL MEMBER**

**ITA. No. 693/Bang/2013
Assessment Year: 2008-09**

The Deputy Commissioner of Income Tax, Circle – 11(3), Bangalore.	vs.	M/s. Gokaldas Images Pvt. Ltd., 7 & 12, Industrial Suburb, Tumkur Road, Yeshwanthpur, Bangalore – 560 022. PAN: AAACG6637Q
(Appellant)		(Respondent)

**&
C.O. No. 97/Bang/2013
(in ITA No. 693/Bang/2013)
Assessment Year : 2008-09
(By Assessee)**

Assessee by	:	Shri Ashok A Kulkarni, Advocate
Revenue by	:	Shri Pradeep Kumar, CIT (DR)

Date of Hearing :	29.11.2021
Date of Pronouncement :	30.11.2021

ORDER

PER BENCH

Present appeals were wrongly tagged along with ITA No. 667/Bang/2013 as all these appeals pertained to the same Assessment Year 2008-09.

2. *Hon'ble High Court* by order dated 02.11.2020 passed in ITA 77/2015 had remanded the issue to verify the commercial

expediency of payment amounting to Rs. 7 Crores advanced by assessee to M/s. Hinduja Investments Pvt. Ltd. which is a sister concern. This issue has been raised by assessee only in ITA No. 667/Bang/2013 being the appeal filed by assessee against order passed by Ld.CIT(A) dated 25.02.2013.

3. The other two appeals hereinabove being appeal filed by revenue and the Cross Objection filed by assessee in revenue's appeal does not have any connection with the issue remanded by *Hon'ble High Court* for adjudication. In view of the above, present appeals are dismissed as infructuous as they do not arise out of the order passed by the *Hon'ble High Court (supra)*.

In the result, the appeal by revenue and the cross objection by assessee stands dismissed as infructuous.

Order pronounced in open court on 30th November, 2021.

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Dated: 30th November, 2021.
/MS/

Copy to

1. The Appellant
2. The Respondent
3. CIT(A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore