

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
&
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

I.T.A. No. 1359/DEL/2020
Assessment Year 2016-17

Pawan Kumar Agarwal, A-4/2, Rana Pratap Bagh, New Delhi.	v.	Pr.CIT-12, New Delhi.
TAN/PAN: ADUPA9815A		
(Appellant)		(Respondent)

Appellant by:	Shri Satish Agarwal, CA Shri Dharender Kumar, CA		
Respondent by:	Shri T. Kipgen, CIT-DR		
Date of hearing:	07	04	2022
Date of pronouncement:	21	04	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the assessee against the revisional order of the Principal Commissioner of Income Tax-XII, Delhi ('Pr.CIT' in short) dated 10.06.2020 passed under Section 263 of the Income Tax Act, 1961 (the Act) whereby the assessment order passed by the Assessing Officer under Section 143(3) r.w. Section 153A of the Act was sought to be set aside for reframing the assessment in terms of supervisory jurisdiction.

2. When the matter was called for hearing, ld. counsel for the assessee placed assessment order passed under Section 143(3) r.w. Section 153A of the Income Tax Act and submitted that the impugned assessment order was passed in consequence of the

revisional order passed under Section 263 of the Act under challenge, wherein the assessed income subjected to revisional jurisdictional has not been disturbed and accepted without any demur. It was however fairly submitted that the Assessee is no longer aggrieved by the revisional order.

3. Having considered the waiver offered on behalf of the Assessee, we straightaway observe that the captioned appeal challenging the revisional action of the competent authority under Section 263 is rendered infructuous owing to the fact that no prejudice to the assessee subsists any more. We thus do not consider it expedient to indulge in such academic exercise in order to save the judicial time.

5. In the result, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open Court on 21/04/2022.

Sd/-
[NARENDER KUMAR CHOUDHRY]
JUDICIAL MEMBER

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER

DATED: **21/04/2022**

Prabhat