

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA**

**Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member**

**I.T.A. No.417/Kol/2020**  
Assessment Year: 2010-11

**Khushi Distributors Pvt. Ltd.....Appellant**

8, RNA Arcade, 1<sup>st</sup> Floor,  
Lokhandwala Complex,  
Andheri (West),  
Mumbai-400053.  
[PAN: AADCK2101L]

vs.

**ITO, Ward-4(4), Kolkata.....Respondent**

**Appearances by:**

Shri Abhisekh Bansal, Advocate, appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : April 28, 2022

Date of pronouncing the order : April 28, 2022

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 11.05.2020 of the Principal Commissioner of Income Tax-2, Kolkata [hereinafter referred to as 'PCIT'] passed u/s 263 of the Income Tax Act (hereinafter referred to as the 'Act') whereby directing the Assessing Officer for de novo assessment.

2. At the outset, the Id. Counsel for the assessee has submitted that in the de novo assessment the relevant issues have been decided in favour of the assessee and therefore, the assessee has not left with any grievance against the aforesaid order u/s 263 of the Act. He, therefore, has stated that the appeal of the assessee having become infructuous may be disposed off accordingly. In view of this, the appeal of the assessee is dismissed as not pressed.

3. In the result, the appeal of the assessee stands dismissed.

***Kolkata, the 28<sup>th</sup> April, 2022.***

Sd/-  
[Girish Agrawal]  
Accountant Member

Sd/-  
[Sanjay Garg]  
Judicial Member

Dated: 28.04.2022.

RS

*Copy of the order forwarded to:*

1. Khushi Distributors Pvt. Ltd
2. ITO, Ward-4(4), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches