

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, KOLKATA
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]**I.T.A. No. 159/Kol/2021**
Assessment Year: 2015-16

M/s. Witzenmann India Pvt. Ltd. (PAN: AAACH7739L)	Vs.	Principal Commissioner of Income-tax-1 Kolkata
Appellant		Respondent

Date of Hearing	04.05.2022
Date of Pronouncement	04.05.2022
For the Appellant	Shri Avishek Kejriwal, AR
For the Respondent	Shri Amitava Bhattacharya, CIT, DR

ORDER**Per Shri Rajesh Kumar, AM**

This is an appeal preferred by the assessee against the revisional order of Ld. Pr. CIT, Kolkata-1 dated 03.03.2021 for AY 2015-16 passed u/s. 263 of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

2. Main grievance of the assessee is against the action of the Ld. Pr. CIT, Kolkata-1 to have invoked the jurisdiction u/s. 263 of the Act which according to assessee is unwarranted and is bad in law.

3. At the outset the Ld. AR for the assessee Shri Avishek Kejriwal submitted that the assessment in the set aside proceedings has been framed u/s 143(3) r.w.s. 263 of the Act vide order dated 28.03.2022 and the issues on which the ld. PCIT has revised and set aside were examined in details by the AO and no additions were made. The ld AR also placed before the bench the copy of the assessment order as referred to above and requested the bench to allow the withdrawal of the appeal. The ld DR also candidly agreed that the assessment has already been framed and no additions were made by the AO.

4. We have perused the assessment order dated 28.03.2022 passed u/s 143(3) r.w.s. 263 of the Act by the AO and find that no additions were made as proposed by the ld. PCIT in the

revisionary order passed u/s 263 of the Act. Accordingly the appeal of the assessee is dismissed as infructuous.

6. In the result, the appeal of assessee is dismissed.

Order is pronounced in the open court.

Sd/-

(Sonjoy Sarma)
Judicial Member

JD, Sr. PS

Dated: 4th May, 2022

Sd/-

(Rajesh Kumar)
Accountant Member

Copy of the order forwarded to:

1. Appellant– M/s. Witzenmann India Pvt. Ltd., 119, Thiruneermalai road Chrompet, Chennai, Tamil Nadu-600044.
2. Respondent – Pr. CIT-1, Kolkata.
3. Addl.CIT, Circle-1(1), Kolkata. ,
4. DR, ITAT, Kolkata, (sent through e-mail).

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Bench, Kolkata