

**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 937/Kol/2019**  
**Assessment Year : 2014-15**

Ritu Housing Pvt. Ltd. (PAN: AALCS 9334 H )	Vs.	DCIT, Circle-15(2), Kolkata
Appellant		Respondent

Date of Hearing	10.05.2022
Date of Pronouncement	11.05.2022
For the Appellant	Shri Siddharth Jhajharia, FCA Shri Sujoy Sen, Advocate
For the Respondent	Shri Amol Kamat, CITDR

**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 28.03.2019 for AY 2014-15 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 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 13.12.2019 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 13.12.2019 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 Id. PCIT in the revisionary order passed u/s 263 of the Act. Accordingly the appeal of the assessee is dismissed as infructuous.

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

Order is pronounced in the open court on 11<sup>th</sup> May, 2022

Sd/-  
(Sonjoy Sarma)  
Judicial Member

Sd/-  
(Rajesh Kumar)  
Accountant Member

Dated: 11<sup>th</sup> May, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Ritu Housing Pvt. Ltd. (Erstwhile M/s Sunglow Vanijya Pvt. Ltd.), Salarpuria Jajodia & Co., 3<sup>rd</sup> Floor, 7, Chittaranjan Avenue, Kolkata-700072
2. Respondent – DCIT, Circle-15(2), Kolkata
3. The CIT(A)- 5, Kolkata (Sent through e-mail)
4. Pr. CIT- Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata