

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1100/PUN/2019
निर्धारण वर्ष / Assessment Year : 2007-08

Jt. Commissioner of Income Tax (OSD),
Panvel Circle, Panvel

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Johnson Matthey
Chemicals India Pvt. Ltd.,
Plot No. 6A, MIDC Industrial Estate,
Taloja, Panvel. Distt.-Raigad – 410208

PAN : AABCJ1620M

.....प्रत्यर्थी / Respondent

Assessee by : Shri M.P. Lohia
Revenue by : Shri Shivraj B. Morey

सुनवाई की तारीख / Date of Hearing : 30-05-2022
घोषणा की तारीख / Date of Pronouncement : 30-05-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the Revenue against the order dated 15-04-2019 passed by the Commissioner of Income Tax (Appeals)-1, Aurangabad [‘CIT(A)’] for assessment year 2007-08.

2. At the outset, we note that the present appeal filed by the Revenue challenging the action of CIT(A) in allowing assessee’s appeal which was filed against the order of AO passed u/s. 143(3) r.w.s. 263 of the Act.

3. The CIT(A) in his order at Para No. 5 observed that the Pune Tribunal set aside the order passed by the CIT-2, Thane u/s. 263 of the Act and held consequential order passed by the AO u/s. 143(3) r.w.s. 263 of the Act has no legs to stand. The ld. DR, Shri Shivraj B. Morey submits that the appellant-revenue filed an appeal before the Hon'ble High Court of Bombay against the order of ITAT and prayed to keep this appeal in abeyance till date the disposal of the same by the Hon'be High Court. The ld. AR, Shri M.P. Lohia submits that when the ITAT quashed the order passed u/s. 263 of the Act and the consequential order therein does not stand and this appeal should be dismissed as infructuous. The ld. DR prayed that atleast liberty may be given to the Revenue to restore this appeal in case Revenue's succeeds before the Hon'ble High Court of Bombay. Therefore, considering the facts and circumstances of the case and in the interest of justice, we treat this appeal as infructuous but, however, liberty granted to the appellant-revenue to make an application in case of favourable orders from the Hon'ble Jurisdictional High Court. Thus, the ground raised by the Revenue becomes infructuous.

4. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 30th May, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th May, 2022.
रवि

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Aurangabad
4. The Pr. CIT-2, Thane
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune