

**IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH, PUNE**

**SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**ITA No. 699 and 700/PUN/2019  
A.Y. 2009-10 & 2010-11**

The Asstt. CIT Cir. 7, Pune

Appellant

Vs.

The Deccan Paper Mills co. Ltd.  
Survey N. 96, Mundhwa, Pune-411 036  
PAN; AAACD 9775 G

Respondent

Appellant by : Shri Dhaval Shah (through virtual)  
Respondent by : Shri Suhas Dabade (through physical)

Date of Hearing : 13-05-2022  
Date of Pronouncement : 06-06-2022

**ORDER**

**PER PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

Both these appeals preferred by the Revenue emanates from order of the Id. Commissioner of Income Tax (Appeals)- 1, Pune, dated 28-01-2019 for A.Y. 2009-10 & 2010-11 as per the grounds of appeal on record.

2. At the very outset the parties herein submitted that the facts and issues in both these appeals are identical and similar and therefore, these cases were heard together and are disposed of by this consolidated order.

3. In both these appeals directed against the order of Id. CIT(A) vide para 4, the Id. CIT(A) has observed that vide judgment of Pune Bench of the Tribunal in ITA No. 1013 and 1635/PUN/2014 for A.Y. 2009-10 and 2010-11 the Tribunal has quashed the order of CIT-IV Pune u/s 263 dated 11-03-2014. In view of the fact that the Tribunal has quashed the order passed u/s 263 of the Act and in consequence to the said the Id. CIT(A) was justified in quashing consequential the order passed by the A.O u/s 143(3) r.w.s. 263 of the Act.

4. We have perused the Tribunal's order in ITA No. 1013 and 1635/PUN/2014 for A.Y. 2009-10 and 2010-11 and find that the order passed

by the CIT u/s 263 of the Act was held to be invalid and was quashed for both the assessment years. The Id. CIT(A) therefore, relying on the said order of the Tribunal had held the consequential assessment order to be infructuous, null and void. We do not find any reason to interfere with the findings of the Id. CIT(A) which are upheld.

5. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open Court on this 06<sup>th</sup> day of June 2022

Sd/-  
**(R.S. SYAL)**  
**VICE PRESIDENT**

sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Pune; Dated, the 06<sup>th</sup> day of June 2022  
Ankam

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The Pr. CCIT 1, Pune
4. The CIT(A)- 1 Pune
5. D.R. ITAT 'B' Bench
5. Guard File

BY ORDER,

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Sr. Private Secretary  
ITAT, Pune.

1	Draft dictated on	13-05-2022	Sr.PS/PS
2	Draft placed before author	30-05-2022	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on	06-06-2022	Sr.PS/PS
7	Date of uploading of order	06-06-2022	Sr.PS/PS
8	File sent to Bench Clerk	06-06-2022	Sr.PS/PS
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10	Date on which file goes to the A.R		
11	Date of dispatch of order		