

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.8217/DEL/2019
Assessment Year 2014-15

Shree Balaji Ucch Sikshan Sansthan, c/o M/s. R.R. Tax India D-28, South Extension, Part-I, New Delhi.	v.	CIT(E), New Delhi.
TAN/PAN: AAHTS6659R		
(Appellant)		(Respondent)

Appellant by:	Shri Deepesh Garg, Adv.		
Respondent by:	Shri H.K. Choudhary, CIT-D.R.		
Date of hearing:	14	06	2022
Date of pronouncement:	14	06	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Exemption), New Delhi ('CIT' in short) dated 18/26.03.2018 arising from the assessment order dated 13.12.2016 passed by the Assessing Officer (AO) under Section 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2014-15.

2. As per its appeal memo, the assessee has challenged the revisional order passed by the Principal Commissioner of Income Tax.

3. At the time of hearing, ld. counsel for the assessee pointed out that the grievance arising from the impugned revisional order stands settled in view of consequential order passed by the Assessing

Officer under Section 143(3) r.w. Section 263 of the Act where the position taken by the assessee on the issue has been accepted by the Assessing Officer. It was thus submitted that the appeal of the assessee is rendered infructuous and a futile exercise in view of the relief already made available to the assessee in the consequential assessment proceedings vide order dated 08.12.2019.

4. In the light of the submissions made by the assessee, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open Court on 14/06/2022.

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

Dated: 14-06-2022
Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**