

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA Nos.708 to 710/PUN/2019

निर्धारण वर्ष / Assessment Years : 2009-10 to 2011-12

ACIT, Circle-5, Pune	Vs.	Rahul Cables Pvt. Ltd., Off No.114/115, East Wing, Aurora Towers, M.G. Road, Pune – 411001 PAN: AABCR4218B
Appellant		Respondent

Assessee by None
Revenue by Shri M.G. Jasanani

Date of hearing 14-07-2022
Date of pronouncement 27-07-2022

आदेश / ORDER

PER S.S. GODARA, JM :

These Revenue's three appeals for assessment years 2009-10 to 2011-12 arise against the CIT(A)-4, Pune's separate orders; all dated 25-02-2019 passed in case Nos.PN/CIT(A)-4/Cir-5/144/2017-18/466, PN/CIT(A)-4/Cir-5/145/2017-18/471 and PN/CIT(A)-4/Cir-5/146/2017-18/468, respectively, in proceedings under Section 143(3) r.w.s. 263 of the Income Tax Act, 1961, in short 'the Act'.

Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

2. It emerges at the outset that the Revenue's instant three appeals involve section 143(3) r.w.s. 263 assessment proceedings finalized by the Assessing Officer on 25.10.2017 in compliance of the PCIT-3, Pune's revision orders. And further that the assessee had filed its corresponding appeals ITA Nos.1168 to 1170/PUN/2017 against the DCIT's revision orders which stood accepted vide learned co-ordinate bench's common order dated 04.05.2018. Learned DR could hardly dispute that the CIT(A) has allowed the assessee's all three cases for this very precise reason that the impugned assessments have no leg to stand. There is no rebuttal coming from the Revenue side in the course of hearing to this effect. We conclude in this factual backdrop that the CIT(A) has rightly decided the instant issue in assessee's favour and against the department. We accordingly reject Revenue's all three instant appeals in very terms.

3. In the result, these Revenue's three appeals are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 27th July, 2022.

Sd/-
(DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 27th July, 2022
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-4, Pune
4. The Pr.CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
DR 'B', ITAT, Pune
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	14-07-2022	Sr.PS
2.	Draft placed before author	25-07-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		