

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'B' BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)]
and Aby T Varkey (Judicial Member)]**

ITA No.1558/Mum/2022
Assessment Year: 2014-15

Bee Pee Textiles

[Partner Shri Ashok Lalwani]

*384-F, Room No. 4, 5 & 6, Dhabholkar Wadi,
Kalbadevi, Mumbai 4000 002[PAN: AAFFB3061R]*

..... Appellant

Vs.

**Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre, Delhi**

.....Respondent

Appearances:

Mukesh Advani *for the appellant*

Chetan M. Kacha *for the respondent*

Date of concluding the hearing : August 24, 2022

Date of pronouncement the order : August 24, 2022

O R D E R

Per Pramod Kumar, VP:

1. By way of this appeal, the assessee-appellant has challenged the correctness of the order dated 21st April 2022, passed by the learned CIT(A) in the matter of the processing of income tax returns u/s. 144 r.w.s 263 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act'*) for the assessment year 2014-15.

2. When this appeal came up for hearing learned counsel for the assessee fairly pointed out that the revision order passed by the learned Commissioner, as a consequence of which impugned assessment order was passed, has already been quashed by a co-ordinate bench of this Tribunal vide order dated 15.11.2021. The impugned assessment order ought to have been

therefore, quashed. The learned CIT(A), however, has noted this fact but dismissed the appeal as infructuous, whereas, according to the learned counsel, he ought to have allowed the appeal, and ought to have held that assessment order under section 144 r.w.s. 263 was infructuous.

3. Learned Departmental Representative does not dispute the submissions of the assessee.

4. In view of the above discussions, we uphold the plea of the assessee, we hold that the impugned assessment order under section 144 r.w.s. 263 is infructuous and stand cancelled as such, and, we thus allow the appeal of the assessee.

5. In the result, this appeal is allowed. Pronounced in the open court today on the 24th day of August 2022.

Sd/-
Aby T Varkey
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 24th day of August, 2022

Copies to:

(1)	<i>The Appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

Assistant Registrar/Sr. PS
Income Tax Appellate Tribunal
Mumbai benches, Mumbai