

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA No.960/Chny/2017  
(निर्धारण वर्ष / Assessment Year: 2007-08)

<b>Shri C. Selvaraj</b> 42, Sriram Avenue, Pappanaickenpalayam, Coimbatore – 641 037.	<b>बनाम/ Vs.</b>	<b>PCIT-1,</b> Coimbatore.
<b>स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. ANBPS-6371-C</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri D. Anand (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri ARV Sreenivasan (Addl. CIT) –Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	05-09-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	05-09-2022

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. By way of this appeal, the assessee challenges the revisional jurisdiction u/s. 263 of the Act as exercised by learned Principal Commissioner of Income Tax-1, Coimbatore [Pr.CIT] vide order dated 29-03-2017.
2. The Ld. AR, at the outset, submitted that revisional authority directed for levy of penalty u/s 271(1)(c) which has already been deleted by first appellate authority. Further, the appeal of the revenue against that order has already been dismissed by the Tribunal on low

tax effect. Therefore, the order of learned first appellate authority has attained finality. The Ld. AR, accordingly, submitted that this appeal has been rendered infructuous.

3. In view of the forgoing, the appeal stands dismissed as infructuous.

Order pronounced on 05<sup>th</sup> September, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपअध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 05-09-2022  
EDN/-

**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF