

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI

BEFORE SHRI ABY T. VARKEY, JM AND SHRI S. RIFAUR RAHMAN, AM

आयकर अपील सं/ I.T.A. No.335/Mum/2022

(निर्धारण वर्ष / Assessment Years: 2017-18)

M/s. Longrange Commodities Pvt. Ltd. Office No. 525-527 Carnac Bunder, 5 th Floor, 49, P.D.P. Mello Road, Nav Vyapar Bhawan, Mumbai-400009.	बनाम/ Vs.	PCIT-8 Room No. 611, 6 th Floor, Aayakar Bhawan, Maharishi Karve Road, Mumbai-400020.
स्थायी लेखा सं. /जीआइआर सं. /PAN/GIR No. : AABCL6621J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	None
Revenue by:	Smt. Shailja Rai (DR)

सुनवाई की तारीख / Date of Hearing: 03/11/2022

घोषणा की तारीख /Date of Pronouncement: 28/11/2022

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Ld. Principal Commissioner of Income Tax-08, Mumbai dated 22.02.2021 for assessment year 2017-18 passed under section 263 of the Income Tax Act, 1961 (hereinafter referred to as "the Act").

2. At the outset, the Ld. CIT-DR brought to our notice that this is an appeal preferred by the assessee against the order of the Ld. PCIT u/s 263 of the Act dated 22.02.2021; and the AO has already given effect to the order of the Ld. PCIT by passing the re-assessment order dated 28.03.2022 and has placed before us the copy of re-assessment order dated 28.03.2022 passed by AO u/s 143(3) read with section 263 of the Act. Therefore, according to the Ld. CIT-DR, the appeal of the assessee challenging the action of Ld. PCIT has become infructuous in



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the light of the aforesaid facts. We note that despite notice none appeared on behalf of the assessee on 11.08.2022 as well as 02.11.2022. Therefore, we are inclined to dispose of the appeal ex-parte qua assessee and in the light of the subsequent development that the AO has already given effect to the impugned order of the Ld. PCIT. Therefore, without going into the merits of the grounds raised by the assessee which are left open, we dismiss the appeal of the assessee.

6. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the open court on this 28/11/2022.

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-

(ABY T. VARKEY)
JUDICIAL MEMBER

Mumbai; Dated 28/11/2022.
Vijay Pal Singh, (Sr. PS)



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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**