

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'A' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA. No.696/PUN/2019

Assessment Year : 2014-15

M/s. Aakash Investments, 39, Mantri Court, Dr. Ambedkar Road, Next to RTO, Sangam, Pune 411 001 Maharashtra PAN : AAMFA4668E	Vs.	Pr.CIT-4, Pune
Appellant		Respondent

Assessee by Shri Kishor B. Phadke
Revenue by Shri Mallikarjun Utture

Date of hearing 03-05-2023
Date of pronouncement 04-05-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 26-03-2019 passed by the Pr.CIT-4, Pune u/s.263 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2014-15.

2. At the very outset, the ld. counsel for the assessee submitted that the impugned order was passed on 26-03-2019 and the Assessing Officer (AO) has not passed any consequential order.

It was further submitted that the time limit, in terms of section 153, for passing the order by the AO in consequence to the order u/s.263 has since elapsed. The ld. AR expressed his doubt about the above referred non-passing of the order by the AO on the foundation that no such order was communicated to the assessee. On an earlier occasion, the ld. Departmental Representative (DR) was asked to verify from the AO if any order has been passed in consequence to the revisionary order. No information has been received till date. In view of the foregoing discussion, we are satisfied that the appeal filed by the assessee has become infructuous. The appeal is accordingly dismissed. However, the assessee will have the liberty to file an appeal against the assessment order, if, later on, it is discovered that some order was passed which was not conveyed to it.

3. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 04th May, 2023.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 04th May, 2023
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. DR, ITAT, 'A' Bench, Pune
4. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	03-05-2023	Sr.PS
2.	Draft placed before author	03-05-2023	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.		

*