

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

**BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.10/Jab/2021
(ASSESSMENT YEAR- 2011- 2012)**

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| Shri Ratan Singh Thakur, Near Sarpanch House, BHAPEL, Sagar (M.P)-470001. | vs | Pr.CIT, Jabalpur (M.P.) |
| (Appellant) | | (Respondent) |
| PAN No.AFAPT1296G | | |

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|------------------------------|----------------------------------|
| Assessee By | Shri H.S.Modh, Adv. |
| Revenue By | Shri Shravan Kumar Gotru, CIT DR |
| Date of hearing | 14/09/2023 |
| Date of Pronouncement | 20/09/2023 |

ORDER

PER OM PRAKASH KANT, A.M.:

This appeal by the assessee is directed against the order dated 25.03.2021 passed by Ld. Pr. Commissioner of Income Tax, Jabalpur-1 [in short "Ld. PCIT"] for the assessment year 2011-12, holding the assessment order passed by Assessing Officer (in short "AO") as erroneous in so far as prejudicial to the interest of the Revenue in terms of section 263 of the Income Tax Act, 1961 (in short "the Act"). The assessee has raised following grounds of appeal:-

1. *“That the Ld.Pr. Commissioner of Income Tax grossly erred in facts and circumstances of the case to set-aside the de-novo.*
2. *That the observation of the Ld.Pr.CIT that the Assessing Officer was fail to make enquiry is not justified.*
3. *That the wrong provision applied by the Assessing Officer cannot be a reason for set-aside the assessment order de-novo.*
4. *That the Assessee craves leave to raise any other ground/s on or before the date of hearing to prove that the order passed by the Ld. Pr. CIT is bad.”*

2. At the outset, Ld. Counsel for the assessee submitted that in the assessment order passed by the AO in 22.03.2022 in terms of section 143 r.w.s 263 of the Act, claim of the assessee has been accepted and therefore, the appeal against the order of section 263 of the Act is merely rendered academic.

3. We have heard Ld. Authorized Representatives of the parties on issue in dispute and perused the material available on record. Since in the order passed by the AO consequent to the order u/s 263 of the Act passed by Ld. PCIT, the AO has already accepted the contention of the assessee and no addition has been made, therefore, the present appeal of the assessee against the order u/s 263 of the Act, is merely rendered academic. Ld. Counsel for the

assessee did not press the grounds raised and accordingly, the appeal of the assessee is dismissed as infructuous.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 20/09/2023.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER

Amit Kumar

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar
Jabalpur Bench