

IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Conducted Through Virtual Court)

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No: 45/Rjt/2021
Assessment Year: 2016-17**

Shri Deepakkumar Natwarlal Dholakia, C/o. M/s. Chokshi Vachhraj Makanji & Co. Shishumangal Road, Gandhigram, Junagadh Gujarat PAN No: ABJPC0536B (Appellant)	Vs	Commissioner of Income Tax-3, Rajkot (Respondent)
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**Assessee Represented: Shri Samir Jani, A.R.
Revenue Represented: Shri Shramdeep Sinha, Sr. D.R.**

Date of hearing : 14-09-2023
Date of pronouncement : 20-09-2023

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the Revision order dated 21-03-2021 passed by the Principal Commissioner of Income Tax, Rajkot-1, under section 263 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year (A.Y) 2016-17.

2. At the outset, Ld. Counsel Shri Samir Jani appearing for the assessee submitted that the Hon'ble Gujarat High Court vide its Judgment dated 06-02-2023 in R/Special Civil Application No. 9041 of 2022 quashed the order u/s. 143(3) r.w.s. 263 of the Act. In view of the same, the appeal filed by the assessee become infructuous and the appeal is not pressed for.

3. Recording the above statement, the appeal filed by the Assessee is hereby dismissed.

Order pronounced in the open court on 20 -09-2023

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 20/09/2023

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
राजकोट