

THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCHES : NAGPUR

(THROUGH VIRTUAL HEARING)

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

AND

SHRI GD PADMAHSHALI, ACCOUNTANT MEMBER

ITA.Nos.102/Nag./2018
Assessment Years: 2011-2012

Deputy Commissioner Of Income Tax Central Circle-2(1), Nagpur	vs.	Shri Kirtikumar Mitesh Bhangadiya 20-2, House No. 526, Near Getwell Hospital, Dhantoli, Nagpur-440012
PAN: AGYPB1659G		
(Appellant)		(Respondent)

For Assessee :	Shri Ashok Bansal, CA
For Revenue :	Shri Sanjay Agrawal, DR

Date of Hearing :	29.08.2023
Date of Pronouncement :	22.09.2023

ORDER

PER GD PADMAHSHALI, A.M.

This Revenue's appeal for A.Y. 2011-12, arises against the CIT(A)-3, Nagpur's order dated 23.02.2018, passed in Case No. CIT(A)-3/58/2016-17, in proceedings under section 153Ar.w.s. 143(3) r.w.s. 263 of the Income Tax Act, 1961 ["In short Act"].

2. Heard both the parties at length. Case file perused.

3. It emerges at the outset with the able assistance coming from both the parties that there is hardly any need for us to delve with the relevant factual matrix herein at length. This is for the precise reason that we are dealing with second round of a consequential assessment framed by the Assessing Officer dated 25.08.2016 in compliance to the PCIT (Central)'s Section 263 revision directions dated 30th March, 2016; wherein, he had held the former

assessment framed u/s. 153A r.w.s. 143(3) dated 31st March, 2014 as an erroneous one causing prejudice to interest of the Revenue. And that this tribunal's learned co-ordinate bench's order in assessee's appeal ITA No. 255/Nag./2016 dated 27.06.2017 has already reversed the PCIT's above stated revision directions.

4. That being the case, we are of the considered opinion that the Revenue's instant appeal in consequential assessment proceedings has no legs to stand. Learned DR vehemently argued that the Revenue's appeal against the tribunal's foregoing order is pending before the hon'ble jurisdictional high court. We find no merit in Revenue's arguments merely because its former round's appeal is pending in hon'ble high court. The CIT(A)'s lower appellate findings to this effect stand affirmed therefore in very terms. Ordered accordingly.

5. This Revenue's appeal is dismissed in above terms.

Order pronounced in the open court on 22.09.2023

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER
Pune, Dated 22.09.2023
S.K.SINHA

Sd/-
[GD PADMAHSHALI]
ACCOUNTANT MEMBER

True Copy

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. CIT(A) concerned.
4.	The CIT concerned
5.	D.R. ITAT, Nagpur Bench, Nagpur
6.	Guard File.

//By Order//

Assistant Registrar,
ITAT, Pune Benches, Pune.

1.	Date of dictation of order	20.09.2023 (Direct on Computer)
2.	Date of draft order placed before Member	20.09.2023
3.	Date of draft order signed by other Member	22.09.2023
4.	Date of receipt of order	22.09.2023
5.	Kept for pronouncement	22.09.2023
6.	Date of uploading of the order	22.09.2023
7.	File sent to Bench Clerk	22.09.2023
8.	Date on which placed before Head Clerk	
9.	Date on which signed by Asst. Registrar	
10.	Date of Dispatch of order	