

IN THE INCOME TAX APPELLATE TRIBUNAL
CIRCUIT BENCH : VARANASI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA Nos.15 & 16/VNS/2021
Assessment Years: 2016-17 & 2017-18

Swastik Paradise LLP
B.30/68, Lanka,
Varanasi – 221 005,
Uttar Pradesh.

Vs Pr. CIT,
Allahabad

PAN: ACCFS3688Q

(Appellant)

(Respondent)

Assessee by : Shri Apramay Ghabhwala,
Revenue by : Shri Robin Chaudhary, CIT-DR

Date of Hearing : 27.09.2023
Date of Pronouncement : 29.09.2023

ORDER

PER B.R. BASKARAN, AM:

Both the appeals filed by the assessee are directed against the revision order passed by the Id.PCIT, Allahabad, u/s 263 of the Act for Assessment Years 2016-17 & 2017-18.

2. At the time of hearing, the Id. AR submitted that the AO has not passed the order giving effect to the above-said order and the time limit for passing the same has already expired. Accordingly, he submitted that no purpose would be served in pursuing this appeal as the AO could not pass the orders now. Accordingly, he submitted that these appeals may be disposed of as infructuous.

3. We heard the parties and perused the record. Having regard to the submissions made by the ld. AR, we notice that no purpose would be served by adjudicating this appeal since the time limit for passing orders to give effect to the above-said revision order has already expired. Accordingly, we dismiss these appeals as infructuous.

4. In the result, both the appeals filed by the assessee are treated as dismissed.

Order pronounced in the open court on 29.09.2023.

Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Dated: 29th September, 2023

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar