

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.102/NAG./2020
Assessment Year 2013-2014

The ACIT, Income Tax Office, Wardha Circle, Civil Lines, Wardha – 442 001. Maharashtra.	vs.	M/s. Eureka Medicare Pvt. Ltd., Ratanla Plots, Mahadeo Mandir Road, Near Postal Ground, Yavatmal – 445 001. PAN AABCE6829M
(Appellant)		(Respondent)

For Revenue :	Shri Rajat Singhai, Sr. DR
For Assessee :	Shri K.P. Dewani, Advocate

Date of Hearing :	20.09.2023
Date of Pronouncement :	12.10.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This Revenue's appeal, for assessment year 2013-2014, arises against the CIT(A)-2, Nagpur's order in case no.CIT(A)-2/10543/2018-19, dated 24.06.2020, involving proceedings u/s.143(3) r.w.s. 263 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. The Revenue raises the following substantive grounds in the instant appeal :

1. *“Whether on the facts and in the circumstances of the case and in law, the learned CIT(A), Nagpur was justified in holding that the receipt from referral income, interest income, rental income and receipts from the nursing college are allowable deduction u/s 8GIB(11C) of the Income Tax Act, 1961?”*
2. *Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A), Nagpur was justified in holding that the receipt from referral income, interest income, rental income and receipts from the nursing college were derived from the business of running the hospital in view of the Supreme Court decision in the case of M/s Liberty India-vs-CIT (SC) (2009) in civil appeal No. 5891 of 2009.*
3. *Any other ground that may be raised during the proceedings.”*

3. Suffice to say, it emerges during the course of hearing that the instant appeal hardly requires us to delve deeper in the relevant factual matrix. This is for the precise reason that this is second round of proceedings between the parties u/sec.143(3) r.w.s. 263 of the Act as per PCIT-2's revision directions dated 29.03.2018 terming the Assessing Officer's first round sec.143(3) assessment dated 01.03.2016 as an erroneous one causing prejudice to the interest of the Revenue. The Assessing Officer thereafter framed his second

round assessment on 18.12.2018 forming subject matter of the instant second appeal proceedings disallowing / adding the assessee's claim of sec.80IB(11C) deduction regarding receipts from nursing college etc. Learned CIT(A) holds in para-5.0 that once this tribunal's order dated 25.04.2019 has already reversed the PCIT's foregoing revision directions, as upheld in hon'ble jurisdictional high court's direction in Tax Appeal Nos.6 and 37/2019 decided on 15.01.2021, the instant second round proceedings have no legs to stand. The very factual position continues before us as well as the learned coordinate bench's foregoing order still remain intact. Faced with the situation, we find no merit in the Revenue's instant appeal as Assessing Officer's second round assessment has become non-est in the eye of law. Rejected accordingly.

4. This Revenue's appeal is dismissed.

Order pronounced in the open Court on 12.10.2023.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 12th October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The CIT(A)-2, 322, Aayakar Bhavan, Telangkhedi Road, Civil Lines, Nagpur - 440 001.
4.	The Pr. CIT-2/3, Nagpur.
5.	D.R. ITAT, Nagpur Bench, Nagpur.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches, Pune.