

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "B" BENCH : PUNE : [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMARJIT SINGH, , ACCOUNTANT MEMBER

I.T.A.No.1234/PUN./2023  
Assessment Year 2021-2022

Serum Institute Life Sciences Private Limited, 401, 16-B/1, Sarosh Bhavan, Dr. Ambedkar Road, Pune – 411 001 PAN AAICC7583P Maharashtra.	vs.	The ACIT, Circle-1(1), PMT Bldg., Swargate, Pune – 411 042. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Varun Godbole
For Revenue :	Shri Sourabh Nayak, JCIT

Date of Hearing :	08.02.2024
Date of Pronouncement :	28.02.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal for assessment year 2021-2022, arises against the National Faceless Appeal Centre [in short "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1056592238(1), dated 27.09.2023, involving proceedings u/s. 154 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee's instant appeal involves sec.154 rectification

proceedings preferred against the CPC's section 143(1) intimation/processing dated 29.06.2022 on the ground that it's interest u/sec.234C had been wrongly computed therein. Learned Assessing Officer (CPC) appears to have rejected the same vide order dated 13.07.2022.

3. It emerges in this clinching factual backdrop with the able assistance of both the parties that the assessee has already preferred it's regular appeal u/sec.246A of the Act before the CIT(A) which is stated to be pending. Learned counsel has also filed a letter to this effect in the case file. Faced with this situation, we deem it appropriate to dismiss the assessee's appeal as mere academic, so far as the impugned sec.154 proceedings are concerned, so as to enable it to pursue the other regular appeal pending before the CIT(A) /NFAC; as the case may be, as per law. We order accordingly without commenting anything on merits.

4. This assessee's appeal is dismissed as withdrawn as academic in foregoing terms.

Order pronounced in the open Court on 28.02.2024.

Sd/-  
[AMARJIT SINGH]  
ACCOUNTANT MEMBER

Pune, Dated 28<sup>th</sup> February, 2024

VBP/-

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Copy to

1.	The appellant
2.	The respondent
3.	The NFAC, Delhi
4.	The CCIT, Pune
5.	D.R. ITAT, "B" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,  
Pune.