

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

**Before Shri Sanjay Arora, AM & Shri Anil Kumar Dugar, JM**

ITA No.650/Coch/2022 :Asst.Year2016-2017

M/s.FCI OEN Connectors Limited XXIX/2089, Tripunithura Road Thykoodam Kochi – 682 019. <b>PAN :AAACO2006R.</b>	v.	The Deputy Commissioner of Income-tax, Corporate Cir.1(1) Kochi.
(Appellant)		(Respondent)

Appellant by :Sri.Govind Shekar, CA  
Respondent by :Sri.Sanjit Kumar Das, CIT-DR

<b>Date of Hearing : 15.04.2024</b>	<b>Date of Pronouncement : 15.04.2024</b>
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**ORDER**

**Per Anil Kumar Dugar, JM :**

This appeal, at the instance of the assessee, is directed against the Principal Commissioner of Income-tax's ["Pr.CIT" for short] order dated 30.03.2022 passed u/s 260 of the Income-tax Act, 1961 ("the Act" for short). The relevant assessment year is 2016-2017.

2. At the outset, the Learned Counsel, appearing for the assessee, submitted that the instant appeal has become infructuous in as much as the Ld. Assessing Authority had passed a fresh assessment order without making any variation to the income assessed in the original order of assessment order, pursuant to the order passed under section 263 of the Act by the Ld. Principal CIT, which is the subject matter of the instant appeal.

3. The learned Departmental Representative did not raise any objection in this regard.

4. We have perused the records. It transpires that the Income-tax Officer, Corporate Ward 1(3), Kochi passed an assessment order on 24.12.2019. By the said assessment order dated 24.12.2019, the Ld. ITO enhanced the income declared by the assessee from a sum of Rs.60,64,780 to Rs.76,69,424

5. Pursuant to said assessment order dated 24.12.2019, the Pr.CIT, Kochi-1 initiated the proceedings u/s.263 of the Act on the grounds, *inter alia*, that there was a short deduction of TDS on the amount of Rs.58,63,430/- and Rs.1,31,35,520/- and as a result, there was short disallowance, i.e., 30% of the said amount, u/s.40(a)(ia) of the Act by the Ld.ITO. In view of such an omission and no enquiry made by the Ld.ITO in connection with said short deduction of TDS, the Pr.CIT set aside the assessment order dated 24.12.2019 with directions to Ld. ITO to make verification and examination in relation to short deduction of the TDS and pass a speaking order in accordance with the law after affording opportunity of being heard to the assessee vide order dated 30.03.2022.

6. Being aggrieved by the said order dated 30.03.2022 passed by the Pr.CIT, Kochi-1, the assessee preferred the instant appeal.

7. During the pendency of this appeal, the Learned Counsel appearing for the assessee submitted photocopies of the assessment order dated 10.03.2023, which had been passed by the Appropriate Assessing Authority, Assessment Unit, NFAC pursuant to the directions given by the Pr.CIT in his order passed under section 263 of the Act. It appears from the said assessment order dated 10.03.2023 that no new addition or variation was made, and the income assessed in the original assessment order remained unaltered.

8. In view of the above facts and the prayer made by the assessee that the instant appeal has become redundant, we dismiss the instant appeal as not pressed.

7. As a result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on this 15<sup>th</sup> Day of April, 2024.

**Sd/-**  
**(Sanjay Arora)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Anil Kumar Dugar)**  
**JUDICIAL MEMBER**

Cochin ; Dated : 15<sup>th</sup> April, 2023.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr.CIT, Kochi-1.
4. The CIT Concerned, Cochin.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst.Registrar/ITAT, Cochin