

**।आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "A" :: PUNE**

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

आयकर अपील सं. / ITA No.172/PUN/2024

निर्धारण वर्ष / Assessment Year : 2010-11

Loknete Sunderraoji Solanke SSK Ltd., A/p.Sundarnagar, Telgaon, Tal.Dharur, Dist.Beed. PAN: AAABM0171G	V S	The ACIT, Circle Jalna.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Hanmant D Dhavale – AR
Revenue by	Shri Keyur Patel – CIT-DR
Date of hearing	29/04/2024
Date of pronouncement	07/05/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order under section 154 r.w.s. 250 of the Income Tax Act, 1961 by of ld.Commissioner of Income Tax(Appeals)[NFAC] for A.Y.2010-11 on 15.01.2024. The assessee has raised following grounds of appeal :

“1. On the fact and in the circumstance of the case and in law of the learned NFAC – Commissioner of Income Tax(Appeals) Delhi, has erred in disallowing and adding back an amount of Rs.55,48,01,688/- on account of Excess payment of sugarcane price.

2. The appellant craves for the leave, add, alter, amend, modify and delete any or all the above grounds of appeals before or at the time of the hearing.”

Submission of ld.AR :

2. Ld.Authorised Representative(ld.AR) of the assessee explained that in this case, the ld.CIT(A)[NFAC] passed an order u/s.250 of the Income Tax Act, 1961 for A.Y.2010-11 on 16.11.2023. However, subsequently, ld.CIT(A)[NFAC] realized that there was certain mistake apparent from the record. Accordingly, after giving opportunity to the assessee, ld.CIT(A)[NFAC] passed the impugned order u/s.154 r.w.s. 250 on 15.01.2024. However, the assessee had filed appeal before ITAT Pune Bench against the original order of ld.CIT(A)[NFAC] dated 16.11.2023 for A.Y.2010-11. The said appeal of the assessee was decided by ITAT Pune Bench in ITA No.1275/PUN/2023 for A.Y.2010-11 on 31.01.2024, setting-aside the order of ld.CIT(A)[NFAC] for denovo adjudication.

Therefore, ld.AR pleaded that the ld.CIT(A)'s order u/s.154 r.w.s 250 dated 15.01.2024 may also be set-aside for denovo adjudication.

Submission of ld.DR :

3. The ld.Departmental Representative(ld.DR) for the Revenue agreed with the facts mentioned by the ld.AR.

Findings & Analysis :

4. We have heard both the parties and perused the records. The impugned order u/s.154 r.w.s 250 dated 15.01.2024 had tried to rectify certain mistakes of order dt.16.11.2023. However, assessee's appeal against the original order u/s.250 dt.16.11.2023 for A.Y.2010-11 was heard by ITAT Pune Bench on 12.01.2024 and order was pronounced on 31.01.2024 setting-aside the ld.CIT(A)'s order for denovo adjudication. Therefore, the order of the ld.CIT(A) has merged with order of the ITAT Pune Bench dated 31.01.2024.

4.1 Since we had already set-aside the order of the ld.CIT(A)'s order vide ITAT Pune Bench order in ITA No.1275/PUN/2023 on 31.01.2024 for denovo adjudication, the impugned order

under section 154 r.w.s.250 of the Income Tax Act, 1961 dated 15.01.2024 becomes “non-est”. Hence, the appeal of the assessee becomes academic in nature, accordingly, appeal is Allowed for statistical purpose.

5. In the result, appeal of the assessee is Allowed for statistical purpose.

Order pronounced in the open Court on 7th May, 2024.

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 7th May, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, “ए” बेंच, पुणे / DR, ITAT, “A” Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.