

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'B', LUCKNOW**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

ITA No.360/Lkw/2015  
Assessment year:2010-11

U.P. Electronics Corporation Ltd. 10, Ashok Marg, Lucknow. PAN:AAACU 3391 H (Appellant)	Vs.	Dy.C.I.T., Range-VI, Lucknow.  (Respondent)
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Appellant by	Application dated 27/07/2024 filed by Shri Rahul Purwar, Incharge (A/cs)
Respondent by	Shri Sanjeev Krishna Sharma, Addl. CIT (D.R.)

**ORDER**

**PER ANADEE NATH MISSHRA, A.M.**

(A) This appeal was filed by the assessee against the order of CIT(A) dated 22/02/2015. The appeal was earlier disposed of by Tribunal vide order dated 19/02/2016 and the assessee carried the matter to Hon'ble Allahabad High Court and Hon'ble Allahabad High Court remitted back the issue to the Tribunal for reconsideration of disallowance u/s 14A of the I.T. Act by observing as under:

*"12. We have discussed this issue as to the condition precedent for application of Section 14A(2) of Act, 1961 in our judgment of date in Income Tax Appeal No. 80 of 2015 (Commissioner Of Income Tax II, Lucknow Vs. M/S U.P. Electronics Corporation Ltd., Lucknow) and learned counsel for Revenue could not dispute that said judgment requires that first regarding correctness of claim made by Assessee, A.O. has to record its reasons about its non-satisfaction. Since this non-satisfaction has to be based on objective consideration, order passed by A.O. must contain reason therefor. That is not the case in*

*hand. Hence, there is a factual error also, we find that Tribunal has not looked into the matter and the matter requires reconsideration."*

(B) As per the direction of Hon'ble High Court, the appeal was disposed of by the Income Tax Appellate Tribunal vide order dated 05/12/2017.

(C) In the course of appellate proceedings in the Income Tax Appellate Tribunal, the assessee filed letter dated 27/07/2024 stating as under:

*"It has come to our notice that HYBRID hearing of the above said appeal has been fixed on 30 July, 2024 before Hon'ble Income Tax Appellate Tribunal, B Bench.*

*2. In this connection, we would like to inform you that above said appeal has already been disposed off as per directions of Hon'ble High Court Lucknow Bench by the Hon'ble ITAT Bench, Lucknow vide order dated 05 December, 2017, a scan copy of the order is enclosed herewith."*

(C.1) At the time of hearing before us, learned Sr. Departmental Representative for Revenue also confirmed that the appeal has already been disposed of by the ITAT, Lucknow "B" Bench vide order dated 05/12/2017.

(C.2) In view of the foregoing, the matter listed before us vide I.T.A. No.360/Lkw/2015 does not require any adjudication. Accordingly, the same is consigned to records.

(C.2.1) This may be treated as partly allowed.

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

(Order pronounced in the open court on 05/08/2024)

Dated:05/08/2024

\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)
5. D.R., I.T.A.T., Lucknow

Asstt. Registrar