

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : I : NEW DELHI

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITAs No.582 & 583/Del/2023
Assessment Years: 2012-13 & 2015-16

Avery Dennison (India) P. Ltd., Vs ACIT,
P-24, Green Park Extension, Circle-1(1),
New Delhi – 110 016. New Delhi.

PAN: AAACA6163D

(Appellant)

(Respondent)

Assessee by : Shri S.S. Tomar, Advocate &
Shri Ankit Sahani, Advocate
Revenue by : Shri Dharamvir Singh, CIT-DR
Date of Hearing : 18.11.2024
Date of Pronouncement : 27.11.2024

ORDER

PER BENCH:

These appeals are preferred by the assessee against the final assessment orders dated 27.01.2023 and 30.01.2023 passed u/s 144C r.w.s. 254/143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the Asstt. Commissioner of Income-tax, Circle 1(1), Delhi (hereinafter referred to as the Ld. AO) for assessment years 2012-13 and 2015-16, respectively.

2. Heard and perused the record. The ld. representatives of the assessee has mentioned that these appeals of the assessee have become infructuous in the

light of the order dated 05.06.2013 of the coordinate Bench in ITA No.7960/Del/2019 for AY 2012-13 and in ITA No.7961/Del/2019 for AY 2015-16.

3. On perusal of the record, we find that the above referred two appeals, ITA No.7960/Del/2019 for AY 2012-13 and ITA No.7961/Del/2019 for AY 2015-16, were earlier disposed of by order dated 27.11.2019 of the coordinate Bench wherein the coordinate Bench had remanded back the issues to the TPO to decide afresh after considering the evidences produced by the tax payer in view of the findings returned in the order dated 27.11.2019. The assessee had challenged this order dated 27.11.2019 before the Hon'ble High Court and, vide ITA 110/2021 and ITA 112/2021, order dated 21.02.2023, the Hon'ble High Court had set aside the order dated 27.11.2019 of the coordinate Bench and directed the Tribunal to decide the issue on merits and a direction was also given that the appeals of the assessee be decided not later than eight weeks from 21.02.2023. Consequently, by order dated 05.06.2023, the appeals No.7960/Del/2019 and 7961/Del/2019 for AYs 2012-13 and 2015-16 were decided by the coordinate bench by deleting the TP adjustments.

4. We find that the assessee had preferred the appeals in hand on 01.03.2023 and has raised grounds on merits and the ground No.1 was raised as follows:-

“1. That on the facts and circumstances of the case and in law, the impugned assessment order along with the TPO order and DRP direction have become infructuous as they have been passed pursuant to the remand back order of the ITAT in ITA No.7960/Del/2019 (ITA No.7961/Del/2019 for AY 2015-16) which has been set aside by the Hon’ble High Court in ITA No.110/2021 (ITA No.112/2021 for AY 2015-16) vide order dated 21.02.2023.”

5. Thus issues no more survive. In the light of the aforesaid, the request of the assessee is accepted and the appeals are dismissed as withdrawn, being infructuous.

Order pronounced in the open court on 27.11.2024.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 27th November, 2024.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi