

आयकर अपीलीय अधिकरण “बी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, MUMBAI

**BEFORE SHRI R. C. SHARMA, ACCOUNTANT MEMBER
AND SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 5485/Mum/2013

(निर्धारण वर्ष / Assessment Year: 2009-10)

Magus Estates & Hotels Ltd. 114, Dr. E Moses Road, Worli, Mumbai-400 018	बनाम/ Vs.	CIT-5, Mumbai
स्थायी लेखा सं./जीआइआर सं . /PAN/GIR No. AADCM 1868 J		
(अपीलार्थी /Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से / Appellant by	:	Shri Hardir Mehta
प्रत्यर्थी की ओर से/Respondent by	:	Shri N. P. Singh

सुनवाई की तारीख / Date of Hearing	:	14.7.2016
घोषणा की तारीख / Date of Pronouncement	:	17.8.2016

आदेश / ORDER

Per R. C. Sharma, A. M.:

This is an appeal filed by the assessee against the order by the Id. CIT(A)-5, Mumbai dated 17.6.2013 for the assessment year (A.Y.) 2009-10, wherein following ground has been taken by the assessee :-

- ‘1. *The honourable Commissioner of Income Tax (CIT) is not justified in reopening the assessment u/s. 263 of the Income Tax Act, 1961 on the ground that the appellant had furnished details during the course of assessment ignoring the fact that the*
 - a. *Appellant had submitted all the details called for in the course of the assessment.*

b. The assessing officer passed the order u/s. 143(3) after applying his mind and had called for all necessary details necessary and also scrutinized all the details submitted in the course of assessment.

2. At the outset the Id. AR drawn our attention to the letter dated 21.12.2015, wherein it was requested that since the original order u/s. 263 against which this appeal was preferred by the assessee stands quashed, the appeal become infructuous. It was, therefore, requested to permit for withdrawal of the appeal. The Id. DR has no objection. Accordingly, we allow withdrawal of appeal.

3. In the result, the assessee's appeal is dismissed.

परिणामतः निर्धारिती की अपील खारिज की जाती है ।

Order pronounced in the open court on August 17, 2016

Sd/-
(SANDEEP GOSAIN)

Sd/-
(R. C. SHARMA)

न्यायिक सदस्य / JUDICIAL MEMBER लेखा सदस्य / ACCOUNTANT MEMBER
मुंबई/Mumbai; दिनांक/Dated : 17.08.2016

व.नि.स./Roshani, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT - concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai