

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH 'C', KOLKATA**

[Before Shri P.M.Jagtap, AM & Shri S.S.Viswanethra Ravi, JM]

**ITA No. 2400/Kol/2013 : Assessment Year : 2011-12**

I.T.O., Ward-36(1) Kolkata	Vs	M/s. Tirupati Engineering Works PAN: AABFT 7815M
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

For the Department : Shri Mrinal Kanti Biswas, JCIT

For the Assessee : Shri Soumitra Choudhury, Advocate

Date of Hearing : 11.05.2016  
Date of Pronouncement : 21.07.2016

**ORDER**

**Per Shri S.S.Viswanethra Ravi, JM**

This appeal preferred by the Revenue is filed against the order dated 04.06.2013 passed by the CIT(Appeals)-XX, Kolkata for the assessment year 2011-12.

2. At the time of hearing, the Id. Counsel for the assessee submitted that the assessee filed its return of income on 25.09.2011 declaring a total income of Rs.36,75,250/- and claimed depreciation of Rs.35,52,875/- which was not allowed by the AO. The AO determined the income of the assessee at Rs.72,28,130/- by an order dated 21.05.2012 under section 143(1) of the Act. The C.I.T.(A) allowed by an order dated 04.06.2013 the claim of the assessee made towards depreciation against which the Revenue

preferred this appeal before us. Meanwhile, the assessee filed an application dated 23.08.2012 under section 154 of the Act seeking to rectify the computation made by the AO in determining the amount of Rs.72,28,125/- instead of Rs.36,75,230/-. The Central Processing Centre accepted the e-application under section 154 of the Act and communicated the rectification order vide reg:CPC/1112/ TS/1207818509 dated 24.08.2012 determining the total income of the assessee at Rs.36,75,250/- instead of Rs.72,28,125/-. The Counsel for the assessee placed such order before us and submitted that the appeal filed before the ITAT has become infructuous in view of the rectification order dated 24.08.2012 and sought to dismiss the appeal. The Id. DR did not controvert the submissions of the Id. Counsel for the assessee.

3. Heard rival submissions. We find it evident from the order of communication dated 24.08.2012 that under section 154 of the Act the total income of the assessee has been determined at Rs.36,75,250/-. In view of the above, we are of the view that the present appeal needs no adjudication, therefore, it is dismissed as infructuous.

4. In the result, appeal of the Revenue is dismissed as infructuous.

Order Pronounced in the Open Court on 21.07.2016

**Sd/-**

**(P.M.Jagtap)**  
**ACCOUNTANT MEMBER**

**Dated: 21/07/2016**

Talukdar (Sr.PS)

**Sd/-**

**(S.S.Viswanethra Ravi)**  
**JUDICIAL MEMBER**

Copy of the order forwarded to:

1. M/s. Tirupati Engineering Works, 71/D, Netaji Subhash Road, 3<sup>rd</sup> floor, Kolkata- 700 001
2. ITO, Ward-36(1), Kolkata
3. The CIT-I,
4. The CIT(A)-I,
5. DR, Kolkata Benches, Kolkata

True Copy,

By order,

Asst. Registrar, ITAT, Kolkata Benches