IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1668 OF 2013

The Commissioner of Income Tax-III, Thane … Appellant

v/s

Arif Razak Memon … Respondent

Mr.Tejveer Singh for the appellant.

Ms.Asifa Khan i/by Niraj Punamiya for the respondent.

CORAM: M.S. SANKLECHA &
N.M. JAMDAR, JJ.

DATED : 16TH JUNE, 2015

P.C.:

This appeal by the revenue challenges the order dated 1 March 2013 passed by the Income Tax Appellate Tribunal (the Tribunal) for the Assessment Year 2009-10. By the impugned order the Tribunal restored the matters in controversy to the Assessing Officer for fresh consideration.

2 We find that the Tribunal passed the impugned order of restoring the issue to the Assessing Officer for fresh consideration at the instance of the revenue. In spite of the above, the present appeal has been filed challenging the order of the Tribunal restoring the controversy to the Assessing Officer for fresh

adjudication. We are unable to understand how the revenue could be aggrieved by a direction of the Tribunal obtained on its specific prayer. Thus no substantial question of law in this appeal arises for our consideration.

3 Ms.Asifa Khan appearing for the respondent-assessee points out that consequent to the impugned order of the Tribunal the Assessing Officer has passed a fresh order on 16 January 2015. In the circumstances, the appeal itself become infructuous. Appeal dismissed. No order as to costs.

(N. M. JAMDAR, J.) ***(M.S. SANKLECHA, J.)***