THE HON'BLE SRI JUSTICE DILIP B.BHOSALE
AND
THE HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

I.T.T.A. No.19 of 2005

JUDGMENT: (per Hon'ble Sri Justice Dilip B.Bhosale)

Learned counsel for the respondent at the outset invited our attention to the order dated 15.06.2010 passed by the Commissioner of Income Tax (Appeals), Visakhapatnam, in ITA No.216/ACIT/C-3(1)/VSP/09-10, in particular, paragraph 2.3 thereof and contended that the order impugned in the present appeal was subsequently (i.e. during pendency of the instant appeal) recalled by the Tribunal and the matter was remanded to the Assessing Officer vide order dated 09.03.2005. He further submits that after remand, the Assessing Officer has once again raised the demand vide order dated 19.04.2005. That order was also challenged by the respondent before the Commissioner of Income Tax (Appeals) and the appeal has been disposed of vide order dated 15.06.2010. In the circumstances, he submits that the instant appeal has rendered infructuous.

Having confronted with this and having perused the order of the Commissioner of Income Tax (Appeals) dated 15.06.2010, learned counsel for the appellant could not and did not dispute the submissions made by the learned counsel for the respondent.

In the circumstances, the appeal is disposed of as rendered infructuous. No costs.

Miscellaneous petitions pending in the appeal, if any, also stand disposed of.

Dilip B.Bhosale, J

A.Ramalingeswara Rao, J

19th January, 2015.
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