**THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY**

**AND**

**THE HON'BLE SMT. JUSTICE K.VIJAYA LAKSHMI**

**I.T.T.A.Nos.137 and 139 of 2017**

**Date: 14.11.2017**

Between:

The Principal Commissioner of Income Tax-1,
Visakhapatnam … Appellant

And

M/s. V.Dhana Reddy and Co.
D.No.23-23-2, Beach Road,
Visakhaptnam – 530 001. … Respondent

Counsel for the Appellant : Mr.K. Raji Reddy, Senior Standing Counsel for I.T. Department

Counsel for the Respondent: Mr. T.V.L.Narasimha Rao

**The Court made the following:**

**Judgment**: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

These two appeals by the Revenue, arise out of common order dated 25.02.2016 on the file of the Income Tax Appellate Tribunal, Visakhapatnam Bench, Visakhapatnam (in short 'the Tribunal') in I.T.A.Nos.653 and 654/Vizag/2013, pertaining to the assessment years 2006-07 and 2007-08.

2. At the hearing, it is agreed between the learned counsel for the appellant and the learned counsel for the respondent-assesssee that the order set aside by the Commissioner of Income Tax (Appeals) and confirmed by the Tribunal by the orders impugned in these appeals, was passed consequent upon the remand made by the Commissioner of Income Tax-I under Section 263 of the Income Tax Act, 1961, and that the said remand order was set aside by the Tribunal, which order in turn was affirmed by this Court by its judgment dated 08.11.2017 in I.T.T.A.Nos.553 and 558 of 2017.

3. Inasmuch as, the very order of remand in pursuance of which the Assessing Officer has passed a fresh assessment order was set aside, the consequential order of the Assessing Officer would cease to have any legs to stand.

4. In this view of the matter, the orders of the Tribunal impugned in these appeals, cannot be interfered with.

5. The appeals are accordingly dismissed.

**(C.V.Nagarjuna Reddy, J)**

**(K.Vijaya Lakshmi, J)**

Date: 14th November, 2017

msb