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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 801/2017, C.M. APPL.33754/2017 & 33756/2017**

\+ **ITA 802/2017, C.M. APPL.33757/2017 & 33759/2017**

TATA GLOBAL BEVERAGES LIMITED. (SUCCESSOR TO MOUNT EVEREST MINERAL WATER LIMITED MERGED WITH TATA GLOBAL BEVERAGES LIMITED) ..... Appellant

versus

COMMISSIONER OF INCOME TAX, KOLKATA-II ..... Respondent

Through : Sh. Prakash Kumar and Mrs. Rashmi Singh, Advocates, for appellant.
Sh. Ruchir Bhatia, Advocate, for Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 06.11.2017

It is submitted that the present appeals have been rendered infructuous to the extent that the assessee had moved applications under Section 254(2) of the *Income Tax Act, 1961* before the Tribunal for rectification which were allowed.

In these circumstances, the appeals are rendered infructuous; at the same time, if the appellant is further aggrieved, it is open to it to challenge the findings in accordance with law.

The appeals are accordingly dismissed as withdrawn.

All rights and contentions of parties, including the revenue's objection as to the maintainability of appeals are kept open.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 06, 2017/AJK