JPP

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

INCOME TAX APPEAL NO. 1123 OF 2017
alongwith
INCOME TAX APPEAL NO. 1196 OF 2017

Pr. Commissioner of Income Tax, TDS-1, Mumbai … Appellant

V/s.

M/s. B4U Broadband India Pvt. Ltd. ... Respondent

Mr. P.C. Chhotaray for the Appellant

Mr. Atul K. Jasani for the Respondent

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

DATE : 19 NOVEMBER 2019.

P.C. :-

Heard.

2. These two Appeals under Section 260A of the Income Tax Act, 1961 (Act) challenges the order dated 7 November 2016 of the Income Tax Appellate Tribunal (Tribunal). These two Appeals relate to Assessment Year 2010-11 (in relation to Section 201(1) and 201(1A) of the Act.

3. We are informed by the learned Counsel for the parties that the common impugned order dated 7 November 2016 challenged in both these appeals has been recalled by the Tribunal on 4 May 2018. Moreover, a fresh order has thereafter been passed by the Tribunal on 25 July 2018 in the Appeal of the Revenue before it. We are further informed that the order dated 25 July 2016 is a subject matter of an Appeal by the Revenue being Income Tax Appeal No. 1264 of 2019. This appeal is awaiting admission. Therefore, according to us the present two Appeals have become infructuous.

4. However, Mr. Chhotary, learned Counsel appearing for the Revenue submits that these two Appeals should be kept pending till this Court decides on the Appellant's Revenue Appeal from the order dated 25 July 2018. We see no reason to do the same. These two Appeals arise from the common impugned order which is no longer in existence, thus the order impugned in these two Petitions is only academic.

5. Accordingly, these Appeals are dismissed as infructuous.

NITIN JAMDAR, J. **M.S. SANKLECHA, J.**