

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-207-2022 (O&M)
Date of decision:06.01.2023

Sushma Gautam
V/s.
Commissioner of Income Tax

....Appellant
....Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Alok Mittal, Advocate
for the appellant.

Ms. Gauri Neo Rampal, Senior Standing Counsel
with Mr. Himanshu Arora, Senior Standing Counsel
for the respondent.

Ritu Bahri, J. (Oral).

Learned counsel for the respondent has informed the Court that order dated 29.04.2002 (Annexure P-2) passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar, the matter was remanded back to the assessing authority to decide the matter afresh after giving proper opportunity of hearing to the assessee. Pursuant to the said order, the final order has been passed by the assessing authority on 30.03.2004. Hence, the present appeal has become infructuous as the said order has already been complied with.

Keeping in view of the submissions made by learned counsel for the respondent, the present appeal is disposed of as having been rendered infructuous.

Pending application, if any, also stands disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

06.01.2023

Divyanshi
Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No