204 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:146355-DB

ITA-157-2002 (O&M)
Date of Decision: 11.11.2024

M/s Eastman Industries …Appellant

Vs.

Commissioner of Income Tax …Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Sunil K. Mukhi, Advocate with
Mr. Iqbal Roshan, Advocate for the appellant.

Mr. Saurabh Kapoor, Sr. Standing Counsel for the revenue.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the appellant submits that for the AY: 1993-94, the assessee had preferred an appeal which was decided against the assessee and thereafter ITA-156-2002, was filed before this Court. The said appeal was withdrawn by the assessee as during the pendency of the appeal, the Assessing Officer allowed the claim of the appellant.

2. He submits that the present appeal is against the ITAT order with respect to AY: 1992-93. The ITAT had passed the impugned order based on its earlier order with respect to AY: 1993-94 as of now the said order has become infructuous on account of allowing the claim by the Assessing Officer for the AY: 1993-94. He prays that the Assessing Officer be directed to take a fresh decision relating to AY: 1992-93 also.

3. Counsel for the revenue does not object the same.

4. We accordingly direct the Assessing Officer to consider and pass orders in the light of his earlier order passed in relation to AY: 1993-94 in the present case too. The appeal stands disposed of accordingly.

5. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

11.11.2024
rajesh

1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No