IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

Income-tax Appeal No. 38 of 2003

Date of decision: 16.11.2009

Commissioner of Income-tax *Appellant.*

Versus

Gagan Singh Katoch. *Respondent.*

Coram

The Hon'ble Mr.Justice Deepak Gupta, J.

The Hon'ble Mr. Justice V.K.Ahuja, J.

Whether approved for reporting? No.

For the appellant:	Mr. Vinay Kuthiala and Ms. Vandana Kuthiala, Advocate.
For the respondent:	Mr. M.M.Khanna, Sr. Advocate with Shri Goverdhan Sharma, Advocate.

Per Deepak Gupta, J.*(oral)*

By means of this appeal, the Revenue has challenged the order of the Income-tax Appellate Tribunal.

The CIT (Appeals) had set-aside the order of the Assessing Officer and remanded the matter back to the Assessing Officer for framing fresh assessment. This order was challenged in appeal by the Assessee and the Income-tax Appellate Tribunal set-aside the order of the CIT (Appeals). It is not disputed before us that pursuant to the order of the CIT (Appeals) fresh assessment was framed by the Assessing Officer. Thereafter the matter was carried in appeal and these proceedings have now culminated in the subsequent order of the Income-tax Appellate Tribunal. This order has attained finality.

Therefore, the first order of the Income-tax Appellate Tribunal which is under challenge in this appeal has virtually become infructuous. The assessment proceedings shall be governed by the subsequent order passed by the Income-tax Appellate Tribunal.

The appeal in question is disposed of by holding that the proceedings have become infructuous and the assessment of the assessee shall be governed by the subsequent order passed by the ITAT.

(Deepak Gupta), J.

16th November, 2009 **(V.K.Ahuja), J.**

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