

2025:PHHC:008079-DB



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**ITA No. 70 of 2012(O&M)
Date of Decision: 21.01.2025.**

**M/s Haryana State Small Industries and Export Corporation Limited,
Chandigarh**

.....Appellant

Versus

The Commissioner of Income Tax (CIT), Panchkula

..... Respondent

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present: Ms. Parnika Singla, Advocate
for appellant.

Mr. Saurabh Kapoor, Sr. Standing Counsel
for respondent.

LISA GILL, J.

1. Prayer in this appeal is for setting aside order dated 10.12.2010, passed by Income Tax Appellate Tribunal, Chandigarh Bench in ITA No. 777/Chd/2008 for the Assessment year 2005-2006.

2. Following order was passed on 07.01.2025 :-

“Learned Income Tax Appellate Tribunal, vide impugned order dated 10.12.2010 had remitted the matter to the Assessing Officer to decide the same after affording reasonable opportunity of hearing to the Assessee. No interim order had been passed in favour of appellant.

Learned counsel for the parties pray for some time to inform whether necessary decision has been taken since then or

not by the competent authority.

List on 21.01.2025.”

3. Learned counsel for respondent submits that this appeal is rendered infructuous, as during pendency of this appeal order dated 22.03.2013 under Section 250 (6) of Income Tax Act, has been passed by the Assessing Officer. Copy of order dated 22.03.2013 furnished in Court today is taken on record subject to just exceptions.

4. Learned counsel for appellant submits that she does not have any intimation regarding the same.

5. Be that as it may, in view of the specific averments by learned counsel for respondent and order dated 22.03.2013, we do not find any justification for continuation of present proceedings.

6. Appeal is accordingly disposed of as infructuous. Liberty is afforded to appellant to file appropriate application, in case, any incorrect fact has been placed before us. Pending application (s), if any, stand (s) disposed of accordingly.

**(LISA GILL)
JUDGE**

**(ALOK JAIN)
JUDGE**

January 21, 2025.

s.khan

Whether speaking/reasoned : Yes/No.

Whether reportable : Yes/No