आयकर अपीलीय अधिकरण पुणे न्यायपीठ "ए" पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर. के. पांडा, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI R.K. PANDA, AM

आयकर अपील सं. / ITA Nos.132 & 133/PN/2015
निर्धारण वर्ष / Assessment Years: 2001-02 & 2002-03

M/s. Honeywell Automation India Ltd.,
56 & 57,
Hadapsar Industrial Estate,
Hadapsar,
Pune - 411013 .... अपीलार्थी/Appellant

PAN: AAACT3904F

Vs.

The Dy. Commissioner of Income Tax,
Circle – 7, Pune .... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri Rajendra Agiwal
प्रत्यर्थी की ओर से / Respondent by : Ms. Sumitra Banerji

सुनवाई की तारीख / **Date of Hearing : 20.12.2016**		घोषणा की तारीख / **Date of Pronouncement: 21.12.2016**

आदेश / ORDER

PER SUSHMA CHOWLA, JM:

Both the appeals filed by the assessee are against separate orders of DCIT, Circle-7, Pune, both dated 07.11.2014 relating to assessment years 2001-02 and 2002-03 passed under section 254 of the Income Tax Act, 1961 (in short 'the Act').

2. Both the appeals relating to the same assessee were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. The present appeals filed by the assessee against the orders giving effect to the order of Tribunal under section 254 of the Act by the DCIT, Circle -7, Pune. The assessee had independently filed appeals before the CIT(A) against the said order but had also because of abundant caution, filed appeals before the Tribunal against the said order of DCIT giving effect to the order of Tribunal.

4. The learned Authorized Representative for the assessee has pointed out that the CIT(A) has decided the issue in assessment years 2001-02 and 2002-03 holding that the assessment proceedings were not time barred, against which the assessee has filed separate appeals before the Tribunal. However, the present appeals filed by the assessee become infructuous. In view thereof, we dismiss both the appeals filed by the assessee as infructuous.

5. In the result, both the appeals of assessee are dismissed.

Order pronounced on this 21st day of December, 2016.

Sd/-	**Sd/-**
(**R.K. PANDA**)	(**SUSHMA CHOWLA**)
लेखा सदस्य / ACCOUNTANT MEMBER	**न्यायिक सदस्य / JUDICIAL MEMBER**

पुणे / Pune; दिनांक Dated : 21st December, 2016.

GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-III, Pune;
4. आयकर आयुक्त / The CIT-III, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ए" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune