

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

Before Sh. N. K. Saini, AM And Sh. Kuldip Singh, JM

ITA Nos. 635 & 63/Del/2013 : Asstt. Years : 2007-08 & 2009-10

DCIT, Central Circle-1, New Delhi	Vs	M/s D.D. Industries Ltd. B-8, Mayapuri, Industrial Area, Phase-I, New Delhi
(APPELLANT)		(RESPONDENT)

ITA Nos. 266 & 264/Del/2013 : Asstt. Years : 2007-08 & 2009-10

M/s D.D. Industries Ltd. B-8, Mayapuri, Industrial Area, Phase-I, New Delhi	Vs	DCIT, Central Circle-1, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAACD0148D		

**Assessee by : Sh. Salil Aggarwal & Shailesh Gupta, Advs.
Revenue by : Ms. Kesang Y. Shirpa, Sr. DR**

Date of Hearing : 30.10.2015	Date of Pronouncement : 04.11.2015
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ORDER

PER N. K. Saini, AM:

These cross appeals by the department and the assessee are directed against the separate orders dated 12.11.2012 & 10.12.2012 for the assessment years 2007-08 & 2009-10 respectively passed by the Id. CIT(A)-III, New Delhi.

2. During the course of hearing the Id. Counsel for the assessee at the very outset stated that these appeals were

already disposed off by this Bench of the ITAT, New Delhi vide order dated 17.05.2013, against the said order the department preferred appeals to the Honøble Jurisdictional High Court wherein vide order dated 13.03.2015, the above said order of the ITAT dated 17.05.2013 was affirmed (copies of the said order were furnished which are placed on record). The aforesaid factual matrix was not controverted by the Id. CIT DR.

3. We have considered the submissions of both the parties and perused the material available on the record. It is noticed that the appeals under consideration have already been disposed off by the ITAT ÷Bø Bench, New Delhi vide order dated 17.05.2012 and when the department preferred appeals against the said order of the ITAT. The Honøble Jurisdictional High Court affirmed the order for these two assessment years i.e. assessment years 2007-08 & 2009-10 and set aside the appeal for the assessment year 2008-09 in respect of one issue relating to income of Rs. 1.63 crore shown in the revised return of income.

4. We, therefore, by considering the totality of the facts as discussed herein above, are of the view that these appeal under consideration are posted by mistake and becomes infructuous as the same had already been disposed off by the ITAT, however, the result already pronounced vide order dated 17.05.2013 will remain the same. Therefore, the

appeals of the assessee are allowed and that of the department are dismissed as already been held vide order dated 17.05.2013 by the ITAT.

5. In the result, the appeals of the assessee are allowed and that of the department are dismissed.

(Order Pronounced in the Court on 04/11/2015)

Sd/-
(Kuldip Singh)
JUDICIAL MEMBER

Dated: 04/11/2015

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(N. K. Saini)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR