

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI G.D.AGRAWAL, HON'BLE VICE PRESIDENT
&
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.-3630/Del/2015
(Assessment Year: 2010-11)**

BLA-MK(JV) 38, LGF, New Mandakini, NRI Complex, Greater Kailash, Part-IV New Delhi PAN : AAHFB9154H	Vs.	ITO Ward-38(1) New Delhi
Appellant		Respondent

**Assessee by: Sh. Umesh Kashyap, CA
Revenue by: Shri G Johnson, Sr.DR**

Date of Hearing	11.10.2018
Date of Pronouncement	.01.2019

ORDER

PER SUDHANSHU SRIVASTAVA, J.M.:

This appeal is preferred by the assessee against order dated 01.01.2015 passed by the Ld. CIT (Appeals)-20, New Delhi for assessment year 2010-11.

2. At the outset, the Ld. Authorised Representative submitted that the assessee's appeal relates to the treatment of the assessee joint venture as Association of Persons (AOP) by the Assessing

Officer. The Ld. Authorised Representative also submitted that a similar issue had arisen in assessment year 2009-10 and the ITAT in that year, on the matter reaching the ITAT, had restored the issue to the file of the Ld. CIT (Appeals) with the direction that the assessee's case may be decided in terms of instructions contained in Circular no. 07/2016 dated 7th March, 2016. It was prayed that a similar direction may be issued in the present appeal also and the matter may be restored to the file of the Ld. CIT (Appeals).

3. The Ld. Sr. Departmental Representative had no objection to the assessee's appeal being restored to the file of the Ld. CIT (Appeals) with directions as aforesaid.

4. Having heard the rival submissions and after having perused the relevant records, we note that assessee's appeal for assessment year 2009-10 in ITA no. 2190/Del/2013 was restored to the file of the Ld. CIT (Appeals) on identical issue vide order dated 28.12.2016. Accordingly, in view of the consent of both the parties in the present appeal, we restore the issue to the file of the Ld. CIT (Appeals) with the direction that the assessee's case may be decided in terms of the instructions contained in Circular no. 07/2016 dated 7th March, 2016 after affording due opportunity to the assessee.

5. In the final result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 09.01.2019.

Sd/-
(G.D.AGRAWAL)
VICE PRESIDENT

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 09.01.2019
BR

Copy forwarded to:

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

TRUE COPY

ASSISTANT REGISTRAR
ITAT NEW DELHI