

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

ITA No. 3008/Del/2016  
Asstt. Year: 2007-08

SRF Ltd., Unitech Crest, Greenwood City, Block-C, Sector-45, Gurgaon – 122003 PAN AAACS0206P	Vs.	DCIT-LTU Circle-1, New Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Ms. Gargi Sethee, Adv.
Department by :	Shri Surender Pal, Sr. DR
Date of Hearing	02/05/2019
Date of pronouncement	02/05/2019

**ORDER**

**PER AMIT SHUKLA, J.M**

In the aforesaid appeal, Ld. Counsel for the assessee submitted that the Ld. CIT(A) has deleted the entire addition / disallowances made and assessee in its appeal has only challenged the reopening of assessment u/s 148. Since department is not preferred any appeal before the Tribunal, therefore, the legal issues raised have become infructuous. Accordingly, appeal of the assessee should be dismissed as infructuous. Ld. DR could not controvert that the department has not filed any appeal despite opportunity was given by this bench to find

out the status of the appeal. In view of the aforesaid facts, assessee's appeal is dismissed as infructuous.

This decision was pronounced in the Open Court on 2<sup>nd</sup> May, 2019.

sd/-

**(L.P. SAHU)**  
**ACCOUNTANT MEMBER**

Dated: 02/05/2019

***Veena***

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

sd/-

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, New Delhi