

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "SMC" BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.399/Del/2020**

**[Assessment Year : 2011-12]**

Ashutosh Singhal, H.No. 27, Tarun Enclave, Pitampura, New Delhi-110034 PAN-BQNPS5849F	vs	Income Tax Officer, Ward 40(5), New Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Sanjay Kumar, CA	
<b>Respondent by</b>	Shri Om Parkash, Sr. DR	
<b>Date of Hearing</b>	06.12.2021	
<b>Date of Pronouncement</b>	06.12.2021	

**ORDER**

**PER KUL BHARAT, JM :**

This appeal filed by the assessee is directed against the order of the Ld. CIT(A)-14, New Delhi, dated 09/08/2019 pertaining to Assessment Year 2011-12. The assessee has raised following grounds of appeal:-

*"1. Because, the "CIT(A)" has exceeded his authority and jurisdiction as conferred upon him under section 251(1)(a) of the Act in directing the Assessing Officer to issue notice under section 148 of the Act, as appearing at para 5.2.3 of the appeal order dated 09.08.2019.*

*2. Because the directions given to the Assessing Officer in the appeal order are wholly uncalled for and extraneous in deciding the appeal/ subject matter of appeal before him and the same are liable to be quashed.*

*3. Because, the "CIT(A)" has erred in law and onn facts in holding that in view of provisions of section 150(1) and (2), the issuance of notice under section 148 of the Act to the other person*

*will not be barred by limitation.*

*4. Because the order appealed against is contrary to the principles of natural justice.”*

2. At the outset, Ld. Counsel for the assessee submitted that he does not raise to press the grounds of appeals. Ld. Dr has no objection.

3. Heard the ld. Representative of the parties, the ld. Counsel for the assessee has stated that under the instruction of the assessee, he does not wish to press the grounds of appeal. Considering the submissions made by the Ld. Counsel for the assessee, the appeal of the assessee is dismissed as not pressed.

4. In the result, appeal of the assessee is dismissed as not pressed.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 6<sup>th</sup> December, 2021.

Sd/-

**(KUL BHARAT)**  
**JUDICIAL MEMBER**

*Dated : 06 / 12 / 2021*

*\*Binita\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI