

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**

**(DELHI BENCH 'E' : NEW DELHI)**

**BEFORE DR. B.R.R.KUMAR, ACCOUNTANT MEMBER**

**AND**

**SH.ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.5071/Del/2019  
(Assessment Year : 2015-16)

M/s. Mankameshwar Steels Pvt. Ltd. C/o. Vivek Bansal 2 <sup>nd</sup> Floor, B-3/4, Safdarjung Enclave, Delhi PIN : 110029 PAN : AADCM6411H	Vs.	Pr. CIT Aligarh, Civil Lines, Marris Road-202001
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	Sh. Vivek Bansal, Adv.
Revenue by	Ms. Rinku Singh, Sr. DR

Date of hearing:	04.05.2022
Date of Pronouncement:	04.05.2022

**ORDER**

**PER ANUBHAV SHARMA, JM:**

Heard. The appeal was filed against order dated 14.03.2019 u/s 263 of the Income Tax Act, 1961 passed by the Pr. Commissioner of Income Tax, Aligarh whereby the assessment order passed by ACIT, Circle 4(1), Aligarh u/s 143(3) dated 06.03.2017 was set aside with direction to pass afresh order after examining the issue of share application money amounting to Rs. 27,50,000/-, income from commodity business amounting to Rs. 6,65,75,000/- and also the application of Section 115BBE.

2. The appeal was filed with the application of condonation of delay of six days and considering the reasons cited and little delay, the same is allowed.

3. It was submitted on behalf of assessee by the counsel that in the fresh order passed no addition has been made u/s 143(3) r.w.s. 263 of the Act.

4. Consequently, appeal being infructuous on request is dismissed as withdrawn.

**Order announced in open court on conclusion of hearing dated 4<sup>th</sup> May, 2022 .**

**Sd/-**

**(B.R.R.KUMAR)**

**ACCOUNTANT MEMBER**

*Date:-04.05.2022*

**\*Binita, Sr.P.S\***

Copy forwarded to:

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

**Sd/-**

**(ANUBHAV SHARMA)**

**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI