

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

Before Sh. Saktijit Dey, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 3918/Del/2018 : Asstt. Year : 2009-10

Sh. Rajnish Talwar, 10, Sagar Apartments, 6, Tilak Lane, New Delhi-110001	Vs	DCIT, Central Circle-1, Faridabad
(APPELLANT)		(RESPONDENT)
PAN No. AAZPT8964F		

ITA No. 4401/Del/2018 : Asstt. Year : 2009-10

ACIT, Central Circle-4, New Delhi	Vs	Sh. Rajnish Talwar, 43, Deerwood Unitech, Nirwana Country, Sector-50, South City-II, Gurgaon
(APPELLANT)		(RESPONDENT)
PAN No. AAZPT8964F		

ITA No. 4402/Del/2018 : Asstt. Year : 2009-10

ACIT, Central Circle-4, New Delhi	Vs	Ratna Talwar, 43, Deerwood Unitech, Nirwana Country, Sector-50, South City-II, Gurgaon
(APPELLANT)		(RESPONDENT)
PAN No. ACGPT9955M		

Assessee by : Sh. Kapil Goel, Adv.

Revenue by : Sh. Shankar Gupta, Sr. DR

Date of Hearing: 04.07.2022

Date of Pronouncement: 07.07.2022

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeals have been filed by the assessee as well as by the Revenue against the orders Id. CIT(A)-3, Gurgaon dated 09.03.2018.

2. Since, the issues involved in all these appeals are identical, they were heard together and being adjudicated by a common order.

3. The addition has been made in the hands of the assessee on protective basis. The substantive addition has been made in the case of Sh. Arun Duggal. The substantive addition made in the case of Sh. Arun Duggal has been dealt by the Co-ordinate Bench of ITAT on substantive basis. Hence, the appeals of the Revenue wherein the addition made on protective basis was deleted by the Id. CIT(A) are liable to be dismissed. As the appeals of the Revenue stands dismissed, the appeal of the assessee is being dismissed as infructuous.

4. In the result, the appeals of the Revenue are dismissed and that of the assessee is also dismissed.

Order Pronounced in the Open Court on 07/07/2022.

Sd/-

(Saktijit Dey)
Judicial Member

Dated: 07/07/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR