

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

**BEFORE**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 4260/Del/2017  
Assessment Year: 2011-12

DCIT, Exemption Circle, Ghaziabad	Vs.	Jhansi Development Authority Commissionery Campus, Jhansi Uttar Pradesh PAN AAALJ0068K
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Shri R.K. Agarwal, Advocate
Department by :	Shri Sanjay Gupta CIT- DR
Date of Hearing	25.05.2022
Date of pronouncement	25.05.2022

**ORDER**

**PER ASTHA CHANDRA**

The appeal by the Revenue is directed against the order dated 31.01.2017 of the Ld. Commissioner of Income Tax (Appeals)- 2, Agra (**"CIT(A)"**) pertaining to the assessment year (**"AY"**) 2011-12.

2. The Revenue has raised the following grounds:-

- “1. The td. Commissioner of Income Tax(Appeal) has erred in law and on facts in the addition of Rs 10,42,10,137/- in allowing the benefit u/s 11 of the I.T. Act.
2. The order of the Ld Commissioner of Income Tax(A) be cancelled and the order of the A.O. be restored.
3. Appellant craves to add or alter any or more grounds of appeal as may be deemed fit at the time of hearing of appeal”

3. We have heard the Ld. Representative of the parties and perused the orders of the Ld. AO/CIT(A). It is pointed out by the Ld. AR that the Ld. CIT(A) has confirmed the addition of Rs. 10,42,10,137/- in allowing the benefit under section 11 of the Income Tax Act, 1961 and therefore the appeal of the Revenue is not maintainable. The submission of the Ld. AR is reproduced below:-

*“In respect of ground no. 1, it is respectfully submitted that the ground is not maintainable as Ld. CIT(A) has confirmed the addition [ Para 9.2 a page 82 of order of Ld. CIT(A) ]. It is further submitted that the captioned addition made by the A.O. was sustained by Ld. CIT(A) against which the assessee preferred appeal before Hon’ble ITAT, Agra Bench, Agra. The relevant ground taken before Hon’ble ITAT, is **ground no. 7**, which has been reproduced at **page 8 of the order of Hon’ble ITAT, Agra Bench** in its order dated 13.01.2021. This ground was considered and benefit of Section 11 was directed to be allowed. Copy of the order of Hon’ble ITAT is attached in PDF format.*

*In the facts and circumstances, the appeal filed by the revenue becomes infructuous and as such appeal filed by revenue may kindly be dismissed.”*

4. The Ld. DR conceded and did not object to the above submission of the Ld. AR.

5. Accordingly, in view of the above facts and circumstances of the case, we hold that the appeal of the Revenue is not maintainable and therefore, it is dismissed.

6. In the result, appeal of the Revenue is dismissed.

**Order pronounced in the open court on 25<sup>th</sup> May, 2022.**

**sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**  
Dated: 29/07/2022

**sd/-**  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

**Veena**

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)

5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi

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