

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : A : DELHI

BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.1279/Del/2022  
Assessment Year: 2007-08

ITO,  
Ward-4(1),  
New Delhi.

Vs Best City Projects (India) Pvt.  
Ltd.,  
Plot No.H-8, 1<sup>st</sup> Floor,  
Netaji Subhash Place,  
Pitampura,  
New Delhi – 110 034.

PAN: AACCB7635D

ITA No.1244/Del/2022  
Assessment Year: 2007-08

ITO,  
Ward-4(1),  
New Delhi.

Vs. Best City Realtors (India) Pvt.  
Ltd.,  
Plot No.H-8, 1<sup>st</sup> Floor,  
Netaji Subhash Place,  
Pitampura,  
New Delhi – 110 034.

PAN: AACCB7637B

(Appellants)


(Respondent)

Assessee by	:	Shri Sidhant Arora, CA
Revenue by	:	Shri P. Praveen Sidharth, CIT, DR
Date of Hearing	:	01.08.2023
Date of Pronouncement	:	01.08.2023

ORDERPER M. BALAGANESH, AM:

These appeals in ITA Nos.1279 & 1244/Del/2022 for Assessment Year 2007-08, arise out of the order of the Commissioner of Income Tax (Appeals)-2, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in appeal Nos.10702/19-20 and 10703/19-20 dated 26.06.2020 against order of assessment u/s 153C of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.03.2013 passed by the DCIT, Central Circle-11, New Delhi (hereinafter referred to as 'Id. AO').

2. At the outset, the Id. DR submitted that these two appeals are to be withdrawn as the appeals were filed by the Revenue twice by inadvertence. Accordingly, the matter was taken as heard subject to an undertaking given by the Id. DR that a letter to this effect would be filed. Subsequently, a letter has been filed by Id. CIT-DR which is reproduced hereinbelow:-

  
सत्यमेव जयते

**OFFICE OF THE  
COMMISSIONER OF INCOME TAX (DR)-1  
A- Bench, INCOME TAX APPELLATE TRIBUNAL  
7<sup>TH</sup> FLOOR, LOK NAYAK BHAWAN, NEW DELHI.**

BY Dr. P.H.  
Head on 1.8.23

**F.No. CIT(DR)/A Bench/Del/2023-24/** **Dated: 02.08.2023**

To

The Hon'ble Bench,  
ITAT, Lok Nayak Bhawan,  
Khan Market, New Delhi

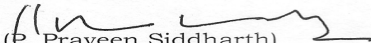
Sir,

Sub: - Departmental Appeals in the case of Best City Realtors (India) Pvt. Ltd. and Best City Projects (India) Pvt. Ltd., ITA 1244/D/2022 and ITA 1279/Del/2022, A.Y. 2007-08 (PAN: AACCB7637B and AACCB7637D respectively) reg: -

Kindly refer to the above mentioned cases came up for hearing on 01.08.2023.

2. It is submitted that appeals with ITA Nos. 1548/Del/2020 and 1549/Del/2020 had been filed earlier in 2020 and had also been taken up by the Hon'ble Bench in respect of the above mentioned assesseees. Due to oversight, duplicate appeals bearing ITA Nos. 1244/Del/2022 and 1279/Del/2022 had again been filed on 27.05.2022. Since the later appeals are identical and have identical grounds, these may kindly be treated as withdrawn by the Department.

Yours faithfully

  
(P. Praveen Siddharth)  
Commissioner of Income Tax (DR-I)  
A- Bench, ITAT, New Delhi

3. In view of the above, the appeals of the Revenue are hereby dismissed as withdrawn.

**4. In the result, the appeals of the Revenue are dismissed.**

Order pronounced in the open court on 01.08.2023.

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 01<sup>st</sup> August, 2023.

Sd/-

(M. BALAGANESH)  
ACCOUNTANT MEMBER

dk

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi