

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA JUDICIAL MEMBER**

ITA No.322 to 326/Del/2023  
Assessment Year: 2013-14 to 2017-18

<b>ACIT Central Circle-I Gurugram</b>	<b>Vs</b>	<b>Daksh Tradewell Private Limited UGF 24, Sushant Vyapar Kendra, Sushant Lok-1, Gurgaon Haryana PAN No.AADCD6763B</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Vivek Kumar Upadhyay, Sr DR
Respondent by	None

Date of hearing:	06/09/2023
Date of Pronouncement:	06/09/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

ITA No.322/Del/2023, 323/Del/2023, 324/Del/2023 325/Del/2023 and 326/Del/2023 are five separate appeals by the revenue preferred against the common order of the CIT(A)-3, Gurgaon dated 29.11.2022 pertaining to A.Y. 2013-14 to 2017-18.

2. Since the CIT(A) has disposed the appeals by a common order and since common issues are involved, therefore, all these

appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. The common grievance in the captioned appeals read as under :-

(i) *Whether the Ld. CIT (A) has erred in deleting the addition of Rs.1,99,12,764/- made in the hands of the assessee on protective basis?*

(ii) *As the substantive addition made in the hands of Shri Atul Tyagi for the year under consideration has not attained finality yet, to keep the protective addition made in the hands of assessee alive, the present appeal is being filed.*

(iii) *The appellant craves to add, amend, alter or modify any grounds of appeal at the time of hearing.”*

4. The quantum may differ in each appeal.

5. A perusal of the ground itself shows that there is no merit in the present appeals by the revenue. The following findings of the CIT(A) would clear the doubts :-

*5. Addition in the hand of Sh. Atul Tyagi on substantive basis has been already confirmed vide order dated 27.11.2019 u/s.250 of the Act passed by the CIT(A)-3, Gurgaon for AY 2014-15. Once the additions have been made and confirmed in the hands of Sh. Atul Tyagi on substantive basis, it is logical to infer that the same additions cannot be made in the hands of the appellant on protective basis. Accordingly the quantum*

*additions made in the hands of the appellant are deleted from AY 2011-12 to 2017-18. Ground of appeal no.11-13 and 15 are hereby allowed. Remaining grounds of appeal no.1-10 are not separately adjudicated as the quantum additions have been already deleted.*

6. In the light of the above, captioned appeals by the revenue are dismissed. However, in all fairness a liberty is given to the revenue to approach this Tribunal in case the substantive addition is deleted from the hands of Sh. Atul Tyagi.

7. With the above directions the captioned appeals are dismissed.

8. Decision announced in the open court on 06.09.2023.

Sd/-  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

Dated: .09.2023  
\*Neha\*

Copy forwarded to:

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

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar  
ITAT, New Delhi