

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

**BEFORE SH. CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No. 4679/Del/2017
(Assessment Year : 2006-07)

ACIT Circle – 27(2) New Delhi PAN No. AAACY 0201 G (APPELLANT)	Vs.	YKK India Pvt. Ltd. R-13/14, LGF Ansal Chamber-II, 6, Bhikaji Kama Place, New Delhi – 110 066 (RESPONDENT)
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Assessee by	Shri Nageshwar Rao, Adv.
Revenue by	Shri H. K. Choudhary, CIT-D.R.

Date of hearing:	26.09.2023
Date of Pronouncement:	26.09.2023

PER PRADIP KUMAR KEDIA, AM :

The captioned appeal has been filed by the Revenue against the order of the Ld. Commissioner of Income Tax (Appeals) – 13, New Delhi ('CIT(A)' in short) dated 30.01.2017 for Assessment Year 2006-07 in question.

2. When the matter was called for hearing, it was found that the Revenue has filed two appeals namely ITA No.4408/Del/2017 and the captioned appeal ITA No.4679/Del/2017 arising from the same First Appellate order for the A.Y. 2006-07 in question. These two appeals listed for hearing today, seem to have been filed by the Revenue for the same cause of action. These facts were confronted to the Revenue. The Learned CIT-D.R. for the Revenue on being confronted, readily agreed that one of the two appeals requires to be treated as infructuous.

3. In the light of discussion in course of hearing, the captioned ITA No.4679/Del/2017 is treated as infructuous. The other appeal namely ITA No.4408/Del/2017 thus survives for adjudication to safeguard the interest of the Revenue. The withdrawal of captioned appeal thus does not cause any prejudice to the interest of Revenue but rather seeks to weed out inadvertent double institution of appeal by the Revenue against the same grievance.

4. Hence, the captioned appeal of the Revenue is dismissed as infructuous.

Order was pronounced in the open court on 26.09.2023

Sd/-

**(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

Date:- 26.09.2023

*Priiti Yadav, Sr. PS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI