

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH  
DELHI**

**BEFORE: DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
&  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.766/Del/2020  
(Assessment Year: 2010-11)**

The ACIT, Circle-18(2), New Delhi	Vs.	M/s Niyant Heritage Hotel P Ltd., 18/13, WEA, 4 <sup>th</sup> Floor, Ganga Plaza, Pusa Lane, Karol Bagh, New Delhi 110005
<b>PAN/GIR No. AACCN 2476 Q</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Vinod Kumar Gupta, CA
Revenue by	Ms. Samita Singh (On Leave)
<b>Date of Hearing</b>	<b>07/11/2023</b>
<b>Date of Pronouncement</b>	<b>07/11/2023</b>

**ORDER**

**PER DR. B.R.R. KUMAR:-**

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-37, New Delhi dated 29.11.2019.

2. We have perused the material on record and find that protective addition was made in the hands of the assessee and substantive addition has been made in the case of M/s. Ananda Heritage Hotels Pvt. Ltd., which has been duly dealt with the Ld. CIT(A) on substantive basis, hence the Ld. CIT(A) has rightly deleted the protective addition in the hands of the assessee.

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

Order pronounced in the open court on 07/11/2023.

**Sd/-**  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR.B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

Delhi; Dated 07/11/2023

NV

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Delhi.
4. CIT
5. DR, ITAT, Delhi
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Delhi