

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “H”: NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 1258 /DEL/2022  
Assessment Year: 2014-15**

DCIT, Circle 4(2), New Delhi.	<u>Vs</u>	M/s BSES Rajdhani Power Ltd., BSES Bhawan, Nehru Place, New Delhi-110019. PAN: AAGCS3187H
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	Sh. Shivam Gupta, Adv.	
<b>Department represented by</b>	Ms. Sapna Bhatia, CIT(DR)	
<b>Date of hearing</b>	18.12.2023	
<b>Date of pronouncement</b>	18.12.2023	

**ORDER**

**PER ANUBHAV SHARMA, JM:**

The Revenue has come in appeal against the order dated 17.02.2020, for the assessment year 2014-15, passed by the Commissioner of Income Tax (Appeals)-4, New Delhi (hereinafter referred as “learned First Appellate Authority” or in short “FAA”), in appeal no. 159/17-18/CIT(A)-4, arising out of assessment order dated 30.12.2016 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as

the “Act”), passed by the ACIT, Circle 5(1), New Delhi, hereinafter referred to as the “AO”).

2. Heard and perused the record.

3. At the time of hearing it came up that against the impugned order of learned CIT(A) dated 17.02.2020, Department preferred two appeals i.e. present appeal being ITA No. 1258/Del/2022 and another being ITA No. 1334/Del/2020. Learned DR has filed written submissions, stating as under:

*“Regarding the above-mentioned appeals, it is submitted that both the appeals pertain to the same case for the same assessment year. The report regarding the same was called for from the PCIT-01, New Delhi and has been received in which it has been requested by the PCIT-01 to merge both the appeals.*

*There is one additional ground of appeal mentioned in ITA No. 1258/Del/2022 which is not there in the ITA No. 1334/Del/2020. The same is reproduced here for your ready reference.*

*On the facts & under the circumstances of the case, the Ld. CIT(A) has erred in allowing the appeal of the assessee on the issue of provision for leave salary contribution and leave salary Encashment & Bonus payable.*

*In this regard, it is humbly submitted that the above-mentioned Ground of Appeal may be merged with the Grounds of Appeal for ITA No. 1334/Del/2020.”*

4. Thus Learned DR submitted that the Department intends to pursue ITA no. 1334/Del/2020 and substantial grounds in both the appeals are same, except for one ground which is additional in the present ITA no. 1258/Del/2022.

5. In the light of aforesaid, the present appeal being ITA No. 1258/Del/2022 is dismissed as withdrawn with liberty to the Revenue to raise the additional ground in accordance with law.

Order pronounced in open court after the hearing was concluded on 18.12.2023.

**Sd/-**  
**(G.S. PANNU )**  
**VICE PRESIDENT**

**Sd/-**  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

**\*MP\***

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**