

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 2652/DEL/2019 [A.Y. 2011-12]

ITA No. 2653/DEL/2019 [A.Y. 2011-12]

M/s Realpro Assets Ltd
House No. 3046, Sector 28D
Chandigarh

Vs.

The Dy. C.I.T.
Central Circle - 20
New Delhi

PAN: AAECR 5791 A

(Applicant)

(Respondent)

Assessee By : Shri Atul Ninawat, Adv

Department By : Shri Vivek Vardhan - Sr. DR

Date of Hearing : 19.02.2024

Date of Pronouncement : 19.02.2024

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

The above captioned two separate appeals by the assessee are preferred against two separate orders of the CIT(A) - 27, New Delhi dated 15.01.2019 pertaining to A.Y. 2011-12. Both these appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.

ITA No. 2652/DEL/2019

2. This appeal is filed against the assessment framed u/s 143(3) of the Income-tax Act, 1961 [the Act, for short]. The Assessing Officer is Dy. CIT, Circle - 4, Chandigarh. Therefore, the appeal is not maintainable before the Delhi Benches. This appeal is, accordingly, dismissed.

3. However, liberty is given to the assessee to file appeal before the Chandigarh Bench of the Tribunal within 60 days of receipt of this order.

4. Accordingly, this appeal of the assessee stands dismissed.

ITA No. 2653/DEL/2019

5. This appeal is filed against the assessment order framed u/s 143(3) r.w.s 153A of the Act. However, the Assessing Officer has not made any new addition but has simply repeated the additions made in the order framed u/s 143(3) of the Act [supra]. Therefore, keeping in

view our decision in ITA No. 2652/DEL/2019 [supra], we restore this issue to the file of the Assessing Officer.

6. The Assessing Officer is directed to decide this appeal after receiving the decision in the case of ITA No. 2652/DEL/2019.

7. In the result, the appeal of the assessee in ITA No. 2652/DEL/2024 is dismissed whereas the appeal in ITA No. 2653/DEL/2019 is allowed in part for statistical purposes.

The order is pronounced in the open court on 19.02.2024.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 19th FEBRUARY, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent

3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
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Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
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