

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

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Anubhav Sharma, Judicial Member

ITA No. 3858/Del/2023 : Asstt. Year : 2021-22

Alstom Transport SA, C/o Nangia & Co. LLP, B-27, Soami Nagar, New Delhi-110019	Vs	ACIT, Circle-1(1)(1), International Taxation, New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAECA2499L		

Assessee by : Sh. Anmol Anand, Adv. &

Ms. Priya Tandon, Adv.

Revenue by : Sh. Vizay B. Vasanta, CIT-DR

Date of Hearing: 08.04.2024

Date of Pronouncement: 30.05.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of dated 31.10.2023 passed by the AO u/s 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961.

2. The issue before us stands covered by the order of the Tribunal in assessee's own case in ITA Nos. 2377 & 2378/Del/2022 and in ITA No. 921/Del/2023 vide order dated 17.01.2024 wherein the Assessing Officer was directed to examine the issue *de novo*. Similar, issues are involved in the instant appeal. Hence, in the absence of any change in the material facts, legal proposition and fitness of things, we remand the issue to the file of the AO to decide the issue afresh after affording an opportunity to the assessee keeping in view the order passed by the Assessing Officer in compliance to the

orders of the ITAT in ITA Nos. 2377 & 2378/Del/2022 and in ITA No. 921/Del/2023.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 30/05/2024.

Sd/-

(Anubhav Sharma)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 30/05/2024

Subodh Kumar, Sr. PS

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

ASSISTANT REGISTRAR