

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'I': NEW DELHI**

**BEFORE,
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.6969/Del/2018
(ASSESSMENT YEAR 2010-11)**

Matchless Investment Ltd. C/o. M/s L. N. Malik & Co. CAs, 18/13, Ganga Plaza, WEA, Pusa Lane, Karol Bagh, New Delhi PAN:- AADCM8647H (Appellant)	Vs.	ACIT International Taxation, Circle-2(2)(2)(1), Civic Centre, New Delhi (Respondent)
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Appellant by	Mr. Manish Malik & Sh. Pankaj Jain, AR
Respondent by	Shri Rajesh Kumar, CIT(DR)

Date of Hearing	19/06/2024
Date of Pronouncement	26/06/2024

ORDER

PER YOGESH KUMAR U.S.JM:

The present Appeal is filed by the assessee for assessment year 2010-11 aggrieved by the final assessment order passed u/s 144C(3) r.w.s 147/143(3) of the Income Tax Act, 1961, ("Act" for

short) dated 20/02/2018 by the Assistant Commissioner of Income Tax, Circle 2 (2) (1) International Taxation, New Delhi.

2. The Ld. Counsel for the assessee submitted that the Dispute Resolution Panel, New Delhi has passed the order u/s 144C(5) of the Act without considering the objection filed by the assessee and erroneously dismissed the objection filed by the assessee on the ground that the A.O. has already passed the final assessment order. The Ld. Counsel for the Assessee relied on the following judicial pronouncements and prayed that the matter may be remanded to the file of the DRP to consider the objection of the assessee and pass order afresh in accordance with law.

(i) Judgment dated 01/12/2023 passed by Hon'ble Delhi High Court in the case of Pepsico India Holdings Private Limited Vs. Assessment Unit Income Tax Department National Faceless Assessment Centre & ors.

(ii) Judgment dated July 25, 2019 of Hon'ble Supreme Court reported in [2019] 107 taxmann.com 375 (S.C) in the case of Principal Commissioner of Income Tax, New Delhi Vs. Maruti Suzuki India Ltd.

(iii) Judgment dated 27/05/2022 reported in (DEL-HC): (2022) 105 TLC 612 of Hon'ble Delhi High Court in the case of Sangeeta Vig Vs. Income Tax Officer.

(iv) Judgment dated 16/07/2020 of the Hon'ble Delhi High Court reported in [2020] 118 taxmann.com 46 (Delhi) in the case of Savita Kapila Vs. ACIT, Circle 4(1).

3. Per contra, the Ld. Departmental Representative has not disputed the fact of non consideration of the objection filed by the assessee and fairly submitted that the matter may be remanded to the file of DRP to consider the objection filed by the assessee and to pass order afresh.

4. Recording the submissions made by both the parties, we deem it fit to remand the matter to the file of the DRP with a direction to consider the objection filed by the assessee and to pass the order afresh u/s 144C (5) of the Act, accordingly the Grounds of Appeal of the Assessee are partly allowed for statistical purpose.

5. In the result, the Appeal filed by the assessee is partly allowed for statistical purpose.

Order pronounced in open Court on 26th JUNE, 2024

Sd/-

(S. RIFAUH RAHMAN)
ACCOUNTANT MEMBER

Dated: 26/06/2024

R.N, Sr.ps

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI