

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No. 3171/Del/2023
(Assessment Year: 2016-17)**

Uttar Bharat Hydro Power Pvt. Ltd, Plot No. 37, Third Floor, Saraswati Kunj, Sector-54, Gurgaon (Appellant)	Vs.	DCIT, Circle-25(1), Delhi (Respondent)
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PAN: AAACU5140Q

Assessee by :	Shri Ved Jain, Adv Shri Aman Garg, CA
Revenue by:	Shri Amit Katoch, Sr. DR
Date of Hearing	17/10/2024
Date of pronouncement	17/10/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.3171/Del/2023 for AY 2016-17, arises out of the order of the Commissioner of Income Tax (Appeals), New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] 28.09.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. In this case the assessment was framed by an Officer at Dhamtri, Raipur. Pursuant to the order passed by the Id CIT(A), the assessee filed an appeal in Raipur as well as in Delhi Tribunal as a matter abundant caution. Thereafter, Raipur Tribunal had disposed of the appeal of the assessee in ITA No. 356/RPR/2023 dated 27.09.2024 restoring the appeal back to the file of Id CIT(A) for fresh adjudication. Accordingly,

the appeal filed by the assessee before the Delhi Bench becomes infructuous.

3. In the result, the appeal is hereby dismissed as infructuous.

Order pronounced in the open court on 17/10/2024.

-Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 17/10/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi