

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 2820/Del/2023 : Asstt. Year : 2017-18

New Delhi Municipal Council, Palika Kendra, Sansad Marg, New Delhi-110001	Vs	Director (Accounts) Delhi, Palika Kendra, Sansad Marg, New Delhi-110001
(APPELLANT)		(RESPONDENT)
PAN No. AAFN5015R		

**Assessee by : None
Revenue by : Sh. Akhilesh Kumar Yadav, Sr. DR**

Date of Hearing: 02.12.2024	Date of Pronouncement: 05.12.2024
------------------------------------	--

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2017-18, arises against the order of CIT(A)/NFAC, Delhi dated 08.08.2023 in DIN & Order No. ITBA/NFAC/S/250/2023-24/1054931639(1) in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "The Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. A perusal of the CIT(A)/NFAC's lower appellate discussion in para 5 suggests that he has already accepted the assessee's lower appeal thereby deleting addition of Rs.492,29,39,276/- made u/s 68 of the Act as unexplained cash credits, in assessment framed by the assessing authority on 30.03.2022. This being the clinching case, we are of the considered view that the assessee's instant appeal could hardly be held as

maintainable once it has succeeded in the lower appeal in foregoing terms.

4. This assessee's appeal is dismissed in above terms.

Order Pronounced in the Open Court on 05/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 05/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR