

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : F : NEW DELHI

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.4090/Del/1994  
Assessment Year: 1990-91

R.K.K.R. International Pvt. Ltd., Vs ACIT,  
12, Aurangzeb Lane, Central Circle-21,  
New Delhi – 110 011. New Delhi.

ITA No.4091/Del/1994  
Assessment Year: 1990-91

R.K.K.R. Industries Pvt. Ltd., Vs ACIT,  
12, Aurangzeb Lane, Central Circle-21,  
New Delhi – 110 011. New Delhi.

(Appellant)

(Respondent)

Assessee by : Smt. Indira Bansal, Advocate  
Revenue by : Ms Harpreet Kaur Hansra, Sr. DR

Date of Hearing : 03.12.2024  
Date of Pronouncement : 10.12.2024

ORDER

PER ANUBHAV SHARMA, JM:

The appeals are by two assessees. The ITA No.4090/Del/94 is preferred by the first assessee, R.K.K.R. International Pvt. Ltd., against the order dated 31.03.94 of the Commissioner of Income-tax (Appeals)-VIII, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in

Appeals No. 76/93-94 arising out of the appeal before it against the order dated 26.02.1993 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the ACIT, Central Circle-21, New Delhi (hereinafter referred to as the Ld. AO) and ITA No.4091/Del/94 is preferred by the second assessee, R.K.K.R. Industries Pvt. Ltd., against the order of the Ld. FAA arising out of the appeal before it against the order passed by the AO also for the Assessment Year 1990-91.

2. The cases were called and heard. The ld. AR representing both the assessee has pointed out that the present appeals are restored back after the orders of the Hon'ble High Court and that in regard to the issue involved, in the subsequent years the AO himself has taken into consideration the revised rates in estimating the ALP of the properties. In this context, we find that the Hon'ble High Court vide order dated 4/8/2015 has directed that appeals be determined again along with other appeals for AY 1988-89 and 1989-90, which were remanded back earlier by the Hon'ble High Court.

3. The ld. AR has brought on record the copy of order dated 21.05.2007 for AY 2004-05 of CIT(A)-II, New Delhi, passed in Appeal No.DEL/CIT(A)-II/06-07/354 whereby the ld.CIT(A) himself has remitted the matter to the AO to substitute the figures as determined by the NDMC. Both the sides submitted that the issues under examination have to be ultimately now to be sent to AO for fresh determination.

4. In the light of foresaid submissions **we allow the appeals for statistical purposes** and the issue of determination of ALV, in case of both the assessee for the relevant AY, are restored to the files of AO, with a direction to consider the same and decide afresh, in terms of directions of CIT(A) dated 21.05.2007 for AY 2004-05 (supra).

Order pronounced in the open court on 10.12.2024.

Sd/-

(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Dated: 10<sup>th</sup> December, 2024.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi