

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

**BEFORE SH. SUDHIR KUMAR, JUDICIAL MEMBER
&
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

M.A. No.336/DEL/2024
(Arising out of ITA No.18/Del/2020)
Assessment Year: 2012-13

Renuka Resorts Pvt. Ltd. No.1, Zamrudpur Community Centre, Kailash Colony, New Delhi PAN No. AAACR5119E	Vs	ITO Ward – 21 (2) New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.18/Del/2020
ASSESSMENT YEAR .2012-13

Renuka Resorts Pvt. Ltd. No.1, Zamrudpur Community Centre, Kailash Colony, New Delhi PAN No. AAACR5119E	Vs	ITO Ward – 21 (2) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Manoj Katruka, Advocate
Respondent by	Ms. Neeju Gupta, Sr. DR

Date of hearing:	25/07/2025
Date of Pronouncement:	25/07/2025

ORDER

PER SUDHIR KUMAR, JM:

By way of this miscellaneous application, the assessee has requested for recall the order of the Tribunal dated 11.06.2024.

2. The Ld. AR for the assessee has submitted that the appeal of the assessee has been dismissed by the Tribunal for non prosecution and the appeal was dismissed on the basis of the appeal was defective as the assessee has not annexed the assessment order u/s. 143 (3) with the appeal memo. The Tribunal given the liberty to the assessee to revive the appeal after removing the defects.

3. The Ld. DR fairly conceded to this.

4. We have heard the rival contentions and perused the material available on record. We find that assessee has removed the defects as indicated in the order dated 11.06.2024. Therefore, in the interest of justice and fair play we deem it fit to revive the appeal on its own number.

5. In the result, the miscellaneous application is allowed.

ITA No. 18/Del/2020 A.Y. 2012-13

6. The Ld. AR of the assessee submitted that quantum appeal in ITA No. 4596/Del/2017 for A.Y. 2012-13 has been disposed of by the Tribunal vide order dated 21.03.2025 and send back the appeal to the ld. CIT(A) for disposal on merit.

7. The Ld. DR fairly opposed the contentions of the Ld. AR.

8. We have heard the rival contentions and perused the material available on record. We find that the quantum appeal of the assessee has been allowed for statistical purposes and

send back to Ld. CIT(A) to adjudicate the matter denovo on merits. This appeal is also allowed and send back to Ld. CIT(A) to decide the appeal on merit after giving the opportunity of being heard to the assessee.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 25.07.2025
after the conclusion of the hearing.**

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER**

NEHA

Date:-25.07.2025

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI