

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No. 6195/Del/2024, A.Y. 2010-11
ITA No. 6179/Del/2024, A.Y. 2011-12
ITA No. 6170/Del/2024, A.Y. 2012-13
ITA No. 6198/Del/2024, A.Y. 2013-14
ITA No. 6184/Del/2024, A.Y. 2014-15
ITA No. 6183/Del/2024, A.Y. 2015-16
ITA No. 6186/Del/2024, A.Y. 2016-17
ITA No. 6187/Del/2024, A.Y. 2017-18
ITA No. 6201/Del/2024, A.Y. 2018-19
ITA No. 6203/Del/2024, A.Y. 2019-20**

Alankit Assignments Limited, 205-208, Anarkali Complex, Jhandewalan Extn. New Delhi- 110055 PAN: AAACA9483E	Vs.	Deputy Commissioner of Income Tax, Central Circle-28, ARA Centre, Room No. 327, Jhandewalan Extn. New Delhi-110055
(Appellant)		(Respondent)

**ITA No. 6207/Del/2024, A.Y. 2010-11
ITA No. 6192/Del/2024, A.Y. 2011-12
ITA No. 6189/Del/2024, A.Y. 2012-13
ITA No. 6191/Del/2024, A.Y. 2013-14
ITA No. 6190/Del/2024, A.Y. 2014-15
ITA No. 6193/Del/2024, A.Y. 2015-16
ITA No. 6194/Del/2024, A.Y. 2016-17
ITA No. 6174/Del/2024, A.Y. 2017-18
ITA No. 6178/Del/2024, A.Y. 2018-19
ITA No. 6177/Del/2024, A.Y. 2019-20
ITA No. 6196/Del/2024, A.Y. 2020-21**

Alok Kumar Agarwal, 56, SFS Flats, Ashok Vihar, Phase-IV, New Delhi-110052 PAN: AAJPA1283A	Vs.	Deputy Commissioner of Income Tax, Central Circle-28, ARA Centre, Room No. 327, Jhandewalan Extn. New Delhi- 110055
(Appellant)		(Respondent)

ITA No. 6169/Del/2024, A.Y. 2010-11
ITA No. 6171/Del/2024, A.Y. 2011-12
ITA No. 6202/Del/2024, A.Y. 2012-13
ITA No. 6180/Del/2024, A.Y. 2013-14
ITA No. 6162/Del/2024, A.Y. 2014-15
ITA No. 6182/Del/2024, A.Y. 2015-16
ITA No. 6181/Del/2024, A.Y. 2016-17
ITA No. 6208/Del/2024, A.Y. 2017-18
ITA No. 6209/Del/2024, A.Y. 2018-19
ITA No. 6185/Del/2024, A.Y. 2019-20

Alankit Limited 205-208, Anarkali Complex, Jhandewalan Extn., New Delhi-110055 PAN: AAACE1288P	Vs.	Deputy Commissioner of Income Tax, Central Circle-28, ARA Centre, Room No. 327, Jhandewalan Extn. New Delhi- 110055
(Appellant)		(Respondent)

ITA No. 6172/Del/2024, A.Y. 2010-11
ITA No. 6164/Del/2024, A.Y. 2011-12
ITA No. 6199/Del/2024, A.Y. 2012-13
ITA No. 6205/Del/2024, A.Y. 2013-14
ITA No. 6165/Del/2024, A.Y. 2014-15
ITA No. 6166/Del/2024, A.Y. 2015-16
ITA No. 6163/Del/2024, A.Y. 2016-17
ITA No. 6204/Del/2024, A.Y. 2017-18
ITA No. 6167/Del/2024, A.Y. 2018-19
ITA No. 6197/Del/2024, A.Y. 2019-20
ITA No. 6168/Del/2024, A.Y. 2020-21

Ankit Agarwal, 56, SFS Flats, Ashok Vihar, Phase-IV, New Delhi-110052, PAN: AGAPA5363L	Vs.	Deputy Commissioner of Income Tax, Central Circle-28, ARA Centre, Room No. 327, Jhandewalan Extn. New Delhi-110055
(Appellant)		(Respondent)

Appellants by	Sh. Sumit Lalchandani, Advocate
Respondents by	Shri Jitender Singh, CIT-DR

Date of Hearing	13/08/2025
Date of Pronouncement	13/08/2025

ORDER

PER BENCH

Common facts and similar grounds arise in all the above captioned appeals of the assessee; therefore, these appeals were heard together and are being disposed off by this common order.

2. These appeals of the assesseees for the different Assessment Years ('AYs') are directed against orders of Ld. Commissioner of Income Tax (Appeals)-25, New Delhi ['CIT(A)']. We are taking the ITA No. 6195/Del/2024 of AY 2010-11 and the ITA No. 6179/Del/2024, AY 2011-12 as lead cases.

3. Vide various grounds; the substantive core issue raised in all the above-mentioned appeals is the validity of assessment orders passed under section 153A of the Income Tax Act, 1961 ('Act') without mentioning valid Document Identification Number ('DIN') thereon.

Alankit Assignments Ltd. ITA No, 6195/DEL/2024 AY 2010-11:

4. The relevant facts required for the present appeal for AY 2010-11 are that it arises from the order dated 23.01.2024 passed under section 154 of the Act by the Assessing Officer, pursuant to the rectification application filed by the assessee against the assessment order dated 24.05.2022 passed under section 153A of the Act. The appeal filed before the Ld. CIT(A) against the said order passed under section 154 of the Act was dismissed vide impugned order dated 12.12.2024.

5. At the outset, the Ld. Counsel submitted that the assessee's captioned quantum appeal (arisen against the assessment order passed under section 153A of the Act) filed before the Ld. CIT(A), wherein several grounds challenging the legality of the additions as well as the merits thereof were taken. The Ld. CIT(A) had decided the assessee's quantum appeal of AY 2010-11 in favour of the assessee by quashing the assessment proceedings initiated under section 153A on the ground of limitation and the assessee had not challenged the said order of the Ld. CIT(A) before the Tribunal. The Ld. Counsel therefore, further submitted that the assessee did not wish to press the present appeal in order to avoid multiplicity of appeals and thus, prayed for withdrawal of the present appeal as not-pressed with liberty to revive the said appeal in case the same would be required/advised so.

Alankit Assignments Ltd. ITA No, 6179/DEL/2024 AY 2011-12

6. The relevant facts required for the present appeal for AY 2011-12 are that it arises from the order dated 23.01.2024 passed under section 154 of the Act by the Assessing Officer, pursuant to the rectification application filed by the assessee against the assessment order dated 24.05.2022 passed under section 153A of the Act. The appeal filed before the Ld. CIT(A) against the said order passed under section 154 of the Act was dismissed vide impugned order dated 12.12.2024.

7. At the outset, the Ld. Counsel submitted that the assessee's captioned quantum appeal (arisen against the assessment order passed under section 153A of the Act) filed before the CIT(A), wherein several grounds challenging

the legality of the additions as well as the merits thereof were taken. The Ld. CIT(A) had decided the assessee's quantum appeal of AY 2011-12 against the assessee and the assessee had challenged such appellate order before the Tribunal raising grounds similar to those of the present appeal. Thus, the issues involved in the present appeal were claimed pending for adjudication before the Tribunal. The Ld. Counsel therefore, submitted that the assessee did not wish to press the present appeal in order to avoid multiplicity of appeals and thus, prayed for withdrawal of the present appeal as not-pressed with liberty to revive the said appeal in case the same would be required/advised so.

8. We have heard both parties and have perused material available on records. Vide applications dated 12.08.2025 filed before us today, the assessee wants to withdraw appeals; ITA No. 6195/Del/2024 of AY 2010-11 and ITA No. 6179/Del/2024 of AY 2011-12, which are self-explanatory. The Ld. CIT-DR has no objection to withdrawal of these appeals. Accordingly, these appeals are dismissed as withdrawn. Liberty is granted to the assessee to revive its appeals in accordance with the law and Tribunal Rules.

9. In view of the above, these appeals of the assessee; ITA No. 6195/Del/2024 of AY 2010-11 and the ITA No. 6179/Del/2024, AY 2011-12 stand dismissed as withdrawn.

Remaining captioned Appeals:

10. The above finding shall apply mutatis mutandis in all the above-mentioned cases of assesseees of the respective AYs. Accordingly, all the above captioned appeals are dismissed as withdrawn.

11. In the result, all the assesseees' appeals of the above mentioned AYs are dismissed as withdrawn with liberty to revive these appeals in accordance with the law and Tribunal Rules.

Order pronounced in open Court on 13th August, 2025

Sd/-

**(C. N. PRASAD)
JUDICIAL MEMBER**

Sd/-

**(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER**

Dated: 13/08/2025

Binita, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, New Delhi