

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C", DELHI

BEFORE SH. M BALAGANESH, ACCOUNTANT MEMBER

AND

SH. SUDHIR KUMAR, JUDICIAL MEMBER

ITA No. 228/DEL/2022 (AY 2012-13)

AND

ITA No. 193/DEL/2022 (AY 2013-14)

ACIT, CENTRAL CIRCLE-26, DELHI ROOM NO. 323, ARA CENTRE, JHANDEWALAN, DELHI – 110 055	Vs.	JAI MAA BHAWANI OVERSEAS PVT LTD., B-5/263, SECTOR-03, ROHINI, DELHI – 110 085 (PAN: AABCJ0239L)
(APPELLANT)		(RESPONDENT)

Assessee by	Ms. Shilpi Jain, CA
Department by	Sh. D.S. Sidhu, CIT(DR)

Date of hearing:	26.11.2025
Date of Pronouncement:	12/12/2025

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER :

These appeals by the Revenue are directed against the separate orders of the Ld. CIT(A)-29, New Delhi pertaining to A.YRS. 2012-13 & 2013-14 respectively.

2. The brief background of these appeals are that these Revenue appeals were earlier decided along with the Assessee's cross objections vide common order dated 22.08.2024 wherein, both the cross objections 17 & 18/Del/2023 of the assessee's were allowed by quashing the assessment therein and as a result thereof, the said revenue appeals have become infructuous and dismissed as such. Aggrieved, the Revenue has filed two Miscellaneous Applications No. 358 & 360/Del/2024 relating to Assessment Years 2012-13 & 2013-14 respectively arising out of revenue ITA Nos. 193 & 228/Del/2022 and the Tribunal vide its common order passed in MA Nos. 358 & 360/Del/2024 relating to Assessment Years 2012-13 & 2013-14 has allowed both the misc. applications by recalling the Tribunal order dated 26.03.2025 and held as under:-

“..4. However, we note that this particular aspect of restoration of the name of assessee's company to the Registrar of Companies was concealed before us when these appeals were heard by us on 08.08.2024. In fact, much before the hearing of the matter, the Ld. NCLT passed such order of restoration on 19.02.2020. We also note that inspite of such order having been passed by the Ld. NCLT the appeal being No. 193 & 229/Del/2022 were filed before us raising the ground of assessment order being passed in the name of non-existing company. We deprecate this practice and we note that this is nothing but concealment of fact and attempt to mislead the Bench of the Assessee and therefore, we are constrained to impose cost of Rs. 25,000/- on the assessee which is to be deposited to the Prime Minister's National Relief Fund (PMNRF) within 7 days from date, the proof whereof to be furnished before the Registry by the assessee positively by 22.04.2025...”

3. After hearing both the sides and perusing the records, it is noted that only Revenue's appeals were recalled by the Tribunal, but neither the Revenue has requested to recall the cross objection nor the Assessee has made any similar request. However, the Assessee's cross objections were allowed by quashing the assessment and as a result thereof the revenue appeals were dismissed. In view of the factual matrix, we find there is no useful purpose is served in adjudicate only the revenue appeals, at this juncture, hence, both the Revenue Appeals have become infructuous and dismissed as such.

4. In the result, both the Revenue appeals stand dismissed.

Order pronounced in the open court on 12.12.2025.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-

(SUDHIR KUMAR)
(JUDICIAL MEMBER)

Date: 12.12.2025

SR BHATNAGGAR

Copy forwarded to:

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

ASSISTANT REGISTRAR, ITAT DELHI