

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**ITA Nos. 658 to 660/Del/2025
(Assessment Years: 2019-20 to 2021-22)**

Ramesh Gandhi 67-68, Sector-25, Pocket-2, Rohini, New Delhi – 110085	Vs.	DCIT, Central Circle-28 E-2, ARA Centre, Jhandewalan Extn. New Delhi – 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AETPG9908E		
Appellant	..	Respondent

Appellant by :	Sh. Vinod Kumar Bindal, CA Ms. Rinky Sharma, ITP & Sh. Anmol Jha, Adv. (All virtual)
Respondent by :	Sh. Dayainder Singh Sidhu, CIT. DR

Date of Hearing	20.11.2025
Date of Pronouncement	17.12.2025

ORDER

PER ANUBHAV SHARMA, JM:

All the appeals are preferred by the assessee against the common order dated 27.11.2024 of the Ld. Commissioner of Income Tax (A)-29 New Delhi

(hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’) in Appeal Nos. CIT(A), Delhi-29 (10623/2018-19)/(10579/2019-20)/(10050/2020-21) arising out of the different order dated 30.12.2022 & 31.01.2023 passed by the DCIT, CC-28, New Delhi u/s 144 of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) for AYs: 2019-20 to 2021-22.

2. On hearing both the sides we find from the contention of Id. Counsel that by the impugned orders Id. CIT(A) had set aside and remitted back the assessment to the AO for making afresh assessment and subsequently, effect giving assessment orders have been passed wherein no addition or disallowance to the prejudice of the assessee is made rendering these appeals infructuous. Accordingly, ordered and the appeals are dismissed.

Order pronounced in the open court on 17.12.2025

Sd/-
(Krinwant Sahay)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 17.12.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI