

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री ब्रजेश कुमार सिंह, लेखाकार सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

आअसं.4787/दिल्ली/2025(नि.व. 2021-22)  
ITA No.4787/DEL/2025 (A.Y.2021-22)

Income Tax Officer,  
R No. 380, CR Building, IP Estate,  
Delhi 110002

..... अपीलार्थी/Appellant

बनाम Vs.

Bhagat Construction Company P. Ltd.,  
B-16, Bhagwan Dass Nagar, Delhi 110026  
PAN: AAACB-0342-F

.....प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by: None

प्रतिवादीद्वारा/ Respondent by: Shri Om Prakash, SR. DR

सुनवाई की तिथि/ Date of hearing : 16/02/2026

घोषणा की तिथि/ Date of pronouncement : 16/02/2026

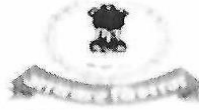
आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 30.10.2023, for Assessment Year 2021-22.

2. Shri Om Prakash, representing the department submits that this is a duplicate appeal. The original appeal was filed by the Department in ITA No. 3531/Del/2023 that is now fixed for hearing before 'A' Bench on 05.03.2026. Inadvertently, a duplicate appeal against the same order of CIT(A) has been filed, the Department is now seeking to withdraw the same.

3. The Department has filed an application for withdrawal of duplicate appeal. The application for withdrawal of duplicate appeal is reproduced here in below:-



**INCOME TAX OFFICER**  
 Ward-4(1), Room No. 380, C.R. Building  
 Indra Prastha Estate, New Delhi – 110002  
 E-mail address: delhi.ito4.1@incometax.gov.in.

IT No 110 Ward-4(1) ITAT /2025-26/ 166 Date: 03.12.2025

To,

The Sr. DR, C-Bench,  
 Income Tax Appellate Tribunal,  
 Lok Nayak Bhawan, Khan Market,  
 New Delhi.

**Sub.: Application for withdrawal of appeal in ITA No. 4787/Del/2025, in the Case of M/s Bhagat Construction Company Private Limited, Delhi (PAN AAACB0342F) for the A.Y. 2021-22.-reg.**

Sir,

Kindly refer to your e-mail dated 12.11.2025 sent to this office on the subject mentioned above wherein it was communicated that after the subject appeal came up for hearing on 12.11.2025 before the Hon'ble ITAT' C' Bench and when the fact of duplicate appeals having been registered was brought to the notice of the Hon'ble Bench, the Hon'ble Bench had directed the Department to withdraw one of the two duplicate appeals and it would be better if this decision is taken well before the next date of hearing in other appeal ITA No.3531/Del/2023 fixed for 15.12.2025 before Hon'ble Bench 'A' of the Tribunal.

2. In this regard, it is requested to withdraw the appeal in ITA No. 4787/Del/2025 assigned to Hon'ble ITAT 'C' Bench, New Delhi.

3 This issues with the prior approval of the competent authority.

Yours faithfully,

*Pravin Kumar*  
 (Pravin Kumar) 3/12/25

Income-tax Officer  
 Ward 4(1), New Delhi.

Copy to:

1. Pr. Commissioner of Income Tax-1.Delhi
2. Addl CIT, Range -4, Delhi.
3. The Sr. DR, A-Bench, ITAT, Delhi

Income-tax Officer  
 Ward-4(1), New Delhi

4. In view of the aforesaid application by the Department, appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the open court on Monday the 16<sup>th</sup> day of February, 2026.

Sd/-

(BRAJESH KUMAR SINGH)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली / Delhi, दिनांक/Dated 17/02/2026

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI