

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'SMC' DEHRADUN)
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 24/DDN/2026 (A.Y. 2017-18)

Shivam Sharma Hosue No. 28, Braham Vihar Colony, Kankhal, Haridwar, Uttarakhand Delhi PAN: DMKPS2450B	Vs	ITO Ward-1(3)(3) Industrial Area, Haridwar, Uttarakhand
Appellant		Respondent
Assessee by	Sh. Vikas Sandilya, Adv	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	10/02/2026	
Date of Pronouncement	18/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 09/06/2023 for the Assessment Year 2017-18.

2. The Ld. Counsel for the Assessee submitted a written request stating that the Appeal in ITA No. 24/DDN/2026 filed by the Assessee is a defective Appeal, therefore a fresh Appeal has been filed in ITA No. 57/DDN/2026. The Assessee accordingly sought for considering the subsequent Appeal filed in ITA No. 57/DDN/2026 for adjudication and prayed for dismissal of the present Appeal as not pressed. Recording the

submission of the Assessee, the Appeal in ITA No. 24/DDN/2026 is dismissed as not pressed.

Order pronounced in the open court on 18th February, 2026

Sd/-

(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Date:- 18.02.2026
Reshma Naheed, Sr.P.S

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI