

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : A : NEW DELHI

BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

ITA No.8724/Del/2025  
Assessment Year: 2021-22

DCIT,  
Circle 1(1),  
Gurgaon.

Vs Dotpe Private Ltd.,  
Ground Floor, Tower B,  
Paras Twin  
Chakkarpur B.O.,  
Gurgaon – 122 002.

PAN: AAHCD2558G

(Appellant)

(Respondent)

Assessee by : Ms Supriya Mehta, CA  
Revenue by : Shri Rajesh Kumar, CIT-DR  
Date of Hearing : 10.03.2026  
Date of Pronouncement : 13.03.2026

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the Revenue is directed against the order dated 21.10.2025 of the Id. Commissioner of Income-tax (Appeals), NFAC, Dehi [hereinafter referred to as the Ld. CIT(A)] u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the assessment order dated 22.12.2022 passed by the Assessment Unit, Income-tax

Department (hereinafter referred to as 'the Id. AO') under Section 143(3) r.w.s. 144B of the Act for Assessment Year 2021-22.

2. Since the grounds of appeal not filed by the Department, the instant appeal is found to be defective and, thus, dismissed. However, liberty is granted to the Department to file afresh, if so advised.

3. In the result, the appeal filed by the Department is dismissed.

Order pronounced in the open court on 13.03.2026.

Sd/-

(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)  
JUDICIAL MEMBER

Dated: 13.03.2026.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi