

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.8771/Del/2025  
Assessment Year: 2000-01

HEG Limited,  
101, Industrial Area,  
Mandideep Raisen,  
Madhya Pradesh.

Vs DCIT,  
Central Circle-31,  
New Delhi.

PAN: AAACH6148K

(Appellant)

(Respondent)

Assessee by  
Revenue by

: Shri Shivam Gupta, Advocate  
: Shri Ravi Kant Kumar Chaudhary,  
Sr. DR

Date of Hearing : 09.03.2026  
Date of Pronouncement : 11.03.2026

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the Assessee is directed against the order dated 30.10.2025 of the Id. Pr. Commissioner of Income-tax (Appeals)-31, New Delhi [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 penalty order dated 24.03.2017 passed by the ACIT 1(1), Bhopal (hereinafter referred to as 'the Id. AO') under Section 271(1)(c) of the Act for Assessment Year 2000-01.

2. Instead of filing the appeal before the Indore Bench, the appeal has been wrongly filed before us and therefore, the Ld. Counsel appearing for the assessee wants to withdraw the appeal; such contention made by him has not been controverted by the Ld. DR and considering the above facts, we dismiss the appeal as withdrawn.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 11.03.2026.

Sd/-

(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)  
JUDICIAL MEMBER

Dated: 11.03.2026.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi