

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, G: NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.- 8672/Del/2025  
[Assessment Year: 2016-17]**

Superior Finlease Ltd. , NS-92, Khasra No. – 33/21, Ranaji Enclave, Near Arjun Park Najafgarh, S.O., West Delhi-110043.	Vs	Assistant Commissioner of Income Tax, Central Circle 32, Delhi- 2 <sup>nd</sup> Floor, E-2, ARA Centre, Jhandewalan Extension, New Delhi-110002.
<b>PAN- AABSC3815M</b>		
Assessee		Revenue

Assessee by	None
Revenue by	Shri Vikram Singh Sharma, Sr. DR

<b>Date of Hearing</b>	<b>27.03.2026</b>
<b>Date of Pronouncement</b>	<b>27.03.2026</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal by the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)-30, New Delhi-110055, [hereinafter referred to as the ‘Ld. CIT(A)] dated 24.10.2025 arising out of the Assessment Order dated 04.03.2025 passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred

to as the 'the Act') by the Assessing Officer, DCIT, Central Circle-32, New Delhi, (hereinafter referred to as the 'AO') pertaining to Assessment Year (A.Y.) 2016-17.

2. None appeared on behalf of the assessee. However, on perusal of the record, it is noticed that the assessee has filed an application dated 20.03.2026 seeking withdrawal of the present appeal. The said application is taken on record and is being considered for disposal of the present appeal. The relevant contents of the application filed by the assessee are reproduced as under:

*"1. We act on behalf of M/s Superior Finlease Limited ("Appellant") in the captioned Appeal.*

*2. It is submitted that the Appellant had physically (hardcopy) filed an appeal against the assessment order dated 24.10.2025 passed by the Commissioner of Income of Tax (Appeals)-30, New Delhi on 19.12.2025. The said appeal is captioned as ITA No. 8587/Del/2025. A copy of the acknowledgment dated 19.12.2025 issued by the Hon'ble ITAT is enclosed with this letter.*

*3. It is submitted that pursuant to filing the appeal physically, we were advised to file the appeal on the web portal of ITAT also. Accordingly, we also filed the appeal on the web-portal of ITAT on 22.12.2025, however all grounds of appeal could not be captured due to the limitation prescribed. The said appeal is captioned as ITA No. 8672/Del/2025. A copy of the acknowledgement of filing the appeal on the web-portal of ITAT dated 22.12.2025 is enclosed with this letter.*

*4. Pursuant to filing the hardcopy of the appeal before the Hon'ble ITAT and also filing the appeal on the web-portal of ITAT, we have received two separate notices from the Hon'ble ITAT: a) Notice dated 12.02.2026, fixing the date of hearing of the appeal 04.05.2026. The said notice was issued in appeal bearing no. ITA 8672/ Del/ 2025 which was filed on the web-portal of ITAT; and b) Notice dated 28.02.2026, fixing the date of hearing of the appeal 21.04.2026. The said notice was issued in appeal bearing no. ITA 8587/ Del/2025 which was filed physically before the Hon'ble ITAT.*

*5. In view of the fact that two separate appeal numbers have been generated for the same matter arising from the same assessment order dated 24.10.2025, the Appellant most respectfully seeks to withdraw the appeal bearing ITA No. 8672/Del/2025 (filed electronically), which is currently listed for hearing on 04.05.2026.*

*6. It is further submitted that the Appellant prays for continuation of the appeal bearing ITA No. 8587/Del/2025 (filed physically) on merits before the Hon'ble Tribunal, which is listed for hearing on 21.04.2026."*

3. The Ld. Sr. DR did not raise any objection to the withdrawal of the present appeal.

4. We have perused the material available on record and considered the contents of the withdrawal application filed by the assessee. It is observed that two separate appeals have been filed by the assessee against the same assessment order dated 24.10.2025, one filed physically bearing ITA No. 8587/Del/2025 and another filed electronically bearing ITA No. 8672/Del/2025. The assessee has sought withdrawal of the present appeal i.e., ITA No. 8672/Del/2025 on account of duplication arising due to procedural/technical reasons, while intending to pursue ITA No. 8587/Del/2025 on merits.

4.1 Considering the aforesaid facts and in the absence of any objection from the Ld. Departmental Representative, we find merit in the request of the assessee. Accordingly, the appeal bearing ITA No. 8672/Del/2025 is dismissed as withdrawn.

5. In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open court on 27.03.2026.

Sd/-  
**[MAHAVIR SINGH]**  
**VICE PRESIDENT**

Sd/-  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

Dated- 27.03.2026.  
Pooja.

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi,