$~30 to 35

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 1037/2017
\+ ITA 1038/2017
\+ ITA 1039/2017
\+ ITA 1040/2017
\+ ITA 1041/2017
\+ ITA 1043/2017

PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant
Through Mr. Asheesh Jain, Sr. Standing Counsel

versus

NAZAR TRADING PVT. LTD. ..... Respondent
Through Mr. Prakash Kumar and Mr. Rupinder Kumar Aggarwal, Advs.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **09.07.2018**

Learned counsel for the respondent/assessee on instructions states that the present appeals may be allowed without framing substantial question of law and the matter may be remanded to the Assessing Officer to pass a fresh assessment order. He also states that this statement is being made in the light of the judgment of Delhi High Court in ITA No. 727/2015, Pr. Commissioner of Income Tax-06 vs. Matchless Glass Services Pvt. Ltd. decided on 18.12.2015.

Counsel for the appellant/revenue states that in view of the statement made by the respondent, they have no objection in case matters are remanded to the Assessing Officer for a fresh decision.

Recording the aforesaid statement, the present appeals are allowed, the assessment order and the Appellate Orders including the impugned order of the Tribunal will be treated as set aside and the matter is remanded to the Assessing Officer for fresh adjudication/decision.

We also clarify that we have not expressed any opinion on merits.

Dasti.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

JULY 09, 2018
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