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

+ **ITA 203/2023**

JAS FORWARDING WORLDWIDE PVT LTD

..... Appellant

Through: Mr. Ajay Vohra, Sr. Adv. with
Ms. Kavita Jha, Mr. Vaibhav
Kulkarni, Mr. Udit Naresh and
Mr. Himanshi Aggarwal, Advs.

Versus

**DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(1)
DELHI**

..... Respondent

Through: Mr. Gaurav Gupta, Sr.SC with
Mr. Shivendra Singh Jr. SC
along with Mr. Namit Gupta,
Adv.

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+ **ITA 204/2023**

JAS FORWARDING WORLDWIDE PVT LTD Appellant

Through: Mr. Ajay Vohra, Sr. Adv. with
Ms. Kavita Jha, Mr. Vaibhav
Kulkarni, Mr. Udit Naresh and
Mr. Himanshi Aggarwal, Advs.

Versus

**DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(1)
DELHI**

..... Respondent

Through: Mr. Gaurav Gupta, Sr.SC with
Mr. Shivendra Singh Jr. SC
along with Mr. Namit Gupta,
Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**



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ORDER
04.04.2024

1. We are informed by Mr. Vohra, learned senior counsel appearing for the appellant that the solitary question which arises for consideration is question no.(iii) which has been formulated as follows:

“(iii) Whether the Tribunal erred on law and in the facts of the case in recording that there was concession by the Counsel for the Appellant for remand of the issue to the file of the AO?”

2. However, it appears that during the pendency of the instant appeals, and pursuant to the order of remand as framed by the Income Tax Appellate Tribunal [“ITAT”], the matter has been decided by the Assessing Officer as well as the Commissioner of Income Tax (Appeals) and the appeal has reached the ITAT in the second round.

3. In that view of the matter, we dispose of these two appeals leaving all questions of law open to be addressed in the proceedings pending before the ITAT.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 04, 2024/p