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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 876/2017

AMBIENCE HOTELS & RESORTS PVT LTD

..... Appellant

versus

COMMISSIONER OF INCOME TAX

..... Respondent

+ ITA 879/2017

AMBIENCE DEVELOPERS & INFRASTRUCTURE

PVT LTD

..... Appellant

versus

COMMISSIONER OF INCOME TAX

..... Respondent

Present: Ms. Monika Ghai with Ms. Shyamalima Borah,
Adv. for the appellant.
Mr. Zoheb Hossain, Sr. Standing Counsel for
Revenue.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A.K. CHAWLA

ORDER

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18.12.2017

It is brought to the notice of the Court that the assesseees have, during the pendency of these proceedings, approached the Income Tax Appellate Tribunal (ITAT) under Section 254(2) of the Income Tax Act, 1961 seeking rectification on certain grounds. In these circumstances, the appeals are not



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maintainable according to the decisions of the Court. In the event, the appellants are aggrieved by the order made by the ITAT in the rectification proceedings and their grievances urged in these appeals subsist, it is open to them to approach this Court in appropriate proceedings. All rights and contentions with respect to the correctness of the impugned order, are reserved.

The appeals are disposed of in the above terms.


S. RAVINDRA BHAT, J


A.K. CHAWLA, J

DECEMBER 18, 2017
kks