

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.8502/Del/2019
Assessment Year: 2010-11

ACIT, Rewari Circle, Rewari, Haryana	Vs.	Mewat Grit Udyog (Now M/s. NKB Infrastructure Private Ltd., Behind Old PNB Building, Qutubpur, Rewari (Hr.)
PAN :AABFM5886H		
(Appellant)		(Respondent)

Department by	Ms. Garima Sharma, SR. DR
Assessee by	Shri RR Singh, Partner

Date of hearing	16.06.2022
Date of pronouncement	27.06.2022

ORDER

PER SAKTIJIT DEY, JUDICIAL MEMBER:

Captioned appeal filed by the Revenue arises out of order dated 08.08.2019 of learned Commissioner of Income-Tax (Appeals), Rohtak, pertaining to assessment year 2010-11.

2. We have heard Ms. Garima Sharma, learned Departmental Representative and Shri RR Singh, one of the partners of assessee. The genesis of the present appeal is the order dated 15.03.2016 passed under Section 143(3) read with section 263 of the Income-Tax Act,1961 for the impugned assessment year in pursuance to the directions of learned Commissioner of Income-Tax(CIT) in an order passed under Section 263 of the Act.

3. Assessee has submitted before us that the order passed under Section 263 of the Act by learned CIT, in the meanwhile, has been quashed by the Tribunal. While admitting the aforesaid factual position, learned Departmental Representative, however, submitted that the impugned order of learned Commissioner (Appeals) preceded the order passed by the Tribunal quashing the order passed under Section 263 of the Act.

4. Be that as it may, it is a fact on record that the order passed under Section 263 of the Act which gave rise to the consequential proceedings culminating in the present appeal, in the meanwhile, has been quashed by the Tribunal while deciding assessee's appeal in ITA No.1802/Del/2016 vide order dated 14.01.2020. Thus, when the order

passed under Section 263 of the Act is no more in existence, the present appeal arising out of consequential order passed in pursuance to the directions of learned CIT under Section 263 of the Act, having become infructuous, cannot survive. Accordingly, the appeal is dismissed.

14. In the result, the appeal is dismissed.

Order pronounced in the open court on 27th June, 2022.

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

**Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 27th June, 2022.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi