

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

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.9566/Del./2019  
(ASSESSMENT YEAR : 2008-09)**

Mideast Integrated Steels Ltd., vs. ACIT, Central Circle 2,  
H-1, Zamradpur Community Centre, New Delhi.  
Kailash Colony,  
New Delhi – 110 048.  
**(PAN : AAACM0846P)**

**ITA No.9283/Del./2019  
(ASSESSMENT YEAR : 2008-09)**

ACIT, Central Circle 2, vs. Mideast Integrated Steels Ltd.,  
New Delhi. H-1, Zamradpur Community Centre,  
Kailash Colony,  
New Delhi – 110 048.  
**(PAN : AAACM0846P)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Shailesh Gupta, Advocate  
REVENUE BY : Ms. Sarita Kumari, CIT DR

Date of Hearing : 05.01.2023  
Date of Order : 17.01.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

These cross appeals by the assessee and Revenue are arising out of order of Id. CIT (Appeals)-23, New Delhi dated 27.09.2019 pertaining to the Assessment Year 2008-09.

2. At the outset, in this case, Id. Counsel of the assessee submitted that these appeals are arising out of Id. CIT (A)'s order which was passed pursuant to an assessment order which was result of 263 action taken by the Id. CIT (A). Ld. Counsel for the assessee submitted that the said section 263 revision order which is origin of the present proceedings has been quashed by the ITAT in ITA No.2618/Del/2017 for AY 2008-09 vide order dated 27.04.2018. Hence, he submitted that these appeals are liable to be dismissed as their origin lies in an order passed u/s 263 which has been quashed by the ITAT.

3. On the other hand, Id. DR for the Revenue did not dispute the proposition that the said section 263 order has duly been quashed by the ITAT. However, he submitted that the Revenue has not accepted the said quashing of order and final appeal is pending before the higher authorities.

4. We have carefully considered the submissions and perused the records. We find that it is undisputed that these appeals arise out of an order of ITAT which was pursuant to an assessment order which in turn was passed pursuant to an order passed u/s 263 by the Pr.CIT, New Delhi. ITAT in its order in ITA No.2618/Del/2017 for AY 2008-09 (supra) has quashed the said section 263 order. The concluding portion of the order reads as under :-

“Having regard to the above, the grounds involving the issue regarding the validity of the revisional order passed u/s 263 of the Act are, thus, allowed and as a result, we quash the impugned order passed u/s 263 of the Act passed by the Ld. Pr.CIT on 21.3.2017 for Assessment Year 2008-09.”

5. In the light of the above, it is patently clear that these cross appeals by the assessee and Revenue do not survive inasmuch as their basis being 263 order has been quashed by the ITAT.
6. In the result, both the appeals of the assessee and Revenue are dismissed as infructuous.

**Order pronounced in the open court on this 17<sup>th</sup> day of January, 2023.**

**Sd/-**  
**(NARENDER KUMAR CHOUDHRY)**  
**JUDICIAL MEMBER**

**sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

**Dated the 17<sup>th</sup> day of January, 2023**  
**TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-23, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT**  
**NEW DELHI.**