

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

आ.अ.सं./I.T.A No.5478/Del/2019  
निर्धारणवर्ष/Assessment Year: 2007-08

Suraj Buildmart India Pvt. Ltd., 4062-630, Naya Bazar, Delhi.	बनाम Vs.	ITO Ward 24(4) New Delhi.
PAN No. AAKCS3598L		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri Gurjeet Singh, CA
राजस्वकीओरसे /Revenue by	Shri Gurpreet Shah Singh, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	12.01.2023
उद्घोषणाकीतारीख/Pronouncement on	18.01.2023

**आदेश /O R D E R**

**PER SHAMIM YAHYA, A.M.**

This appeal by the assessee is against the order of the Learned CIT (Appeals)-8, New Delhi dated 11.03.2019 and pertains to the assessment year 2007-08.

2. At the outset, in this case, learned Counsel of the assessee submitted that assessment order in this case has been passed, pursuant to a revision order under section 263 of the Income Tax Act, 1961. He submitted that the said 263 order has been quashed by the ITAT in ITA

No. 3011/Del/2017 for assessment year 2007-08 by order dated 06.06.2021.

3. Per contra, learned Departmental Representative relied upon the order of the authorities below. Upon careful consideration, we find that the ITAT in the aforesaid order has clearly quashed Section 263 order. It is pursuant to the said 263 order that this present assessment order has been framed and consequent appeal has come to the learned CIT(Appeals) and thereafter before to us. Since the said Section 263 order has been quashed this present appeal has become infructuous, accordingly, we hold that this appeal deserves to be dismissed as infructuous.

4. In the result, assessee's appeal is dismissed.

Order pronounced in the open court on 18/01/2023

Sd/-  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

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

Dated: 18.01.2023

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**