

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

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

**ITA No.9808/DEL/2019  
[Assessment Year: 2015-16]**

Mrs. Nirmal Gupta, 5/5 East Punjabi Bagh, New Delhi-110026	Vs	DCIT, Circle-25(2), New Delhi
<b>PAN-AAGPG0462J</b>		
Assessee		Revenue

Assessee by	Sh. Vikas Goyal CA
Revenue by	Sh. Anil Kumar Sharma, Sr. DR

<b>Date of Hearing</b>	<b>29.03.2023</b>
<b>Date of Pronouncement</b>	<b>05.04.2023</b>

**ORDER**

**PER SHAMIM YAHYA, AM,**

This appeal by the assessee is directed against the order of Id. CIT (Appeals)-36, New Delhi, dated 18.10.2019 and pertains to Assessment Year 2015-16.

2. At the outset, in this case, the Id. Counsel for the assessee submitted that this appeal is consequential to the order passed u/s 263 by the Ld. CIT(A). The assessee had filed appeal before the Tribunal in ITA No.108/Del/2018, and the Tribunal vide order dated 22.06.2021 has quashed the proceedings u/s 263 of the Act. In this view of the matter, the Id. Counsel for the assessee submitted that the consequential order did not survive.

3. The Ld. DR could not be disputed the above proposition.

4. Accordingly, the order of the Ld. CIT(A) is liable to be set-aside and the issue decide in favour of the assessee and the same is accordingly done.

5. In the result, this appeal of the assessee stands allowed.

Order pronounced in the open court on 05<sup>th</sup> April, 2023.

**Sd/-**  
**[ASTHA CHANDRA]**  
**JUDICIAL MEMBER**

**Sd/-/-**  
**[SHAMIM YAHYA]**  
**ACCOUNTANT MEMBER**

**Delhi;** Dated: 05.04.2023.

*Shekhar,*

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

Asst. Registrar,  
ITAT, New Delhi