

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE Shri C.M. Garg, Judicial Member
AND
Shri M. Balaganesh, Accountant Member**

ITA No. 2081/Del/2022
(Assessment Year: 2014-15)

DCIT,
Central Circle-14,
Delhi

Vs. Delhi Gurgaon Super
Connectivity Pvt. Ltd,
E-9, 3rd Floor, Part-2, South
Extn., New Delhi-110049

(Appellant)

(Respondent)

PAN: AABCJ9069R

Assessee by :	Sh. GS Grewal, CA Ms. Harsimran Grewal, CA Sh. Jaspal Singh Sahni, CA
Revenue by:	Sh. T. James Singson, CIT DR
Date of Hearing	24/04/2023
Date of pronouncement	02/05/2023

ORDER

PER C. M. GARG, J. M.:

1. This appeal has been preferred by the assessee against the order of the CIT(A)-26, New Delhi, dated 29.06.2022 for AY 2014-15.
2. The Id CIT DR candidly agreed to the submission of the assessee's representative (AR) that Id PCIT-2, New Delhi vide order dated 29.03.2019 u/s 263 of the Act revised the assessment for AY 2014-15. In pursuant thereto the AO passed assessment order on 22.12.2019 u/s 144 r.w.s 263 of the Act by making addition on account of unexplained sundry creditors and against said assessment order the assessee filed appeal which was allowed by the Id CIT(A) against the said first appellate order the revenue has filed this appeal in hand.
3. After submitting above factual details, the Id DR submitted copy of the order of ITAT Delhi C Bench order dated 10.10.2020 for AY 2014-15

wherein, the Tribunal has quashed the said revisionary order of Id PCIT dated 29.03.2019 and thus, this appeal of Revenue have become infructuous. The Id CIT DR agreed that the after order of Tribunal quashing revisionary order dated 29.03.2019, the present appeal of revenue has become infructuous and thus, we dismiss the same as having become infructuous.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 02/05/2023.

-Sd/-
(M. Balaganesh)
ACCOUNTANT MEMBER

-Sd/-
(C. M. GARG)
JUDICIAL MEMBER

Dated: 02/05/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi