

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

**Before Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2559/Del/2023 : Asstt. Year: 2020-21**

Ace Electricals, A-39,Phase-II, Naraina Industrial Area, New Delhi-110028	Vs	The ACIT, Central Circle 28(1), New Delhi 110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. ABIFA 2472 K</b>		

**Assessee by : Sh. G.S. Kohli, CA.  
Revenue by : Sh. Atiq Ahmed, Sr.DR**

<b>Date of Hearing: 16.11.2023</b>	<b>Date of Pronouncement: 16.11.2023</b>
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**ORDER**

**Per Dr. B. R. R. Kumar:-**

The present appeal has been filed by assessee against the order of Ld. NFAC/CIT(A), New Delhi dated 31.08.2023.

2. It was submitted before us, that the order of the CPC has been rectified by the Assessing Officer u/s. 154. Hence, the appeal before us is liable to be dismissed as infructuous.

Order Pronounced in the Open Court on 16/11/2023.

**Sd/-  
(Dr. B. R. R. Kumar)  
Accountant Member**

**Dated: /11/2023**

\*NV, Sr. PS\*  
Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR  
ITAT, DELHI**