

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND  
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**ITA No.3416/DEL/2023  
[Assessment Year: 2014-15]**

|   |    |  |
|---|----|--|
| HTL Limited,<br>8, Commercial Complex,<br>Masjid Moth,<br>Greater Kailash-II,<br>New Delhi-110048 | Vs | Asst. Commissioner of Income Tax,<br>Central Circle-25,<br>E-2, Jhandewalan Extension,<br>Delhi-110055 |
| <b>PAN-AAACH5516P</b>   |    |  |
| Assessee  |    | Revenue  |

|             |                            |
|-------------|----------------------------|
| Assessee by | Ms. Vineta Shah, AR        |
| Revenue by  | Sh. Vivek Upadhyay, Sr. DR |

|                              |                   |
|------------------------------|-------------------|
| <b>Date of Hearing</b>       | <b>19.02.2024</b> |
| <b>Date of Pronouncement</b> | <b>27.02.2024</b> |

**ORDER**

**PER SHAMIM YAHYA, AM,**

This appeal by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-29, New Delhi, dated 19.10.2023 pertaining to Assessment Year 2014-15.

2. At the outset, in this case, it is noted that the ld. CIT(A) order is consequential to the order u/s 263 of the Act. It is noted that the said order u/s 263 has been quashed by the Tribunal in ITA No.4651/Del/2019, vide order dated 06.07.2022. In view of the matter, this consequential order of the Ld. CIT(A) does not survive, hence, the appeal of the assessee is allowed.

3. In the result, the appeal of the assessee stands allowed.

Order pronounced in the open court on 27<sup>th</sup> February, 2024.

**Sd/-**  
**[CHALLA NAGENDRA PRASAD]**  
**JUDICIAL MEMBER**

**Delhi; 27.02.2024**

*Shekhar,*

Copy forwarded to:

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

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

Asst. Registrar,  
ITAT, New Delhi