

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER AND  
SH. AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No. 1501/Del/2023  
(Assessment Year : 2018-19)**

Amarjeet Singh Sukhjeet Singh, 701, RPG Height Divider Road, Ganga Nagar, Meerut, UP-02	Vs.	PCIT Ghaziabad UP-02
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**PAN: AAXFA 2519 F**

**(Appellant)**

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**(Respondent)**

<b>Appellant by :</b>	Ms. Bhawna Agarwal, C.A.
<b>Respondent by :</b>	Ms. Sapna Bhatia, CIT D.R.

<b>Date of Hearing</b>	16.05.2024
<b>Date of Pronouncement</b>	20.05.2024

ORDER

**PER MS. MADHUMITA ROY – JUDICIAL MEMBER :**

The instant appeal filed by the assessee is directed against the order dated 14.03.2023 passed by the Pr. Commissioner of Income Tax (Appeals) - Ghaziabad under Section 263 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') arising out of the assessment order dated 30.03.2021 passed by the Income Tax Officer, National e-Assessment Centre, Delhi ('the AO') under Section 143(3) read with Sections 143(3A) & 143(3B) of the Act for the Assessment Year (A.Y.) 2018-19.

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2. At the time of hearing of the instant appeal, Learned Counsel appearing for the assessee submitted before us that the consequential order has already been passed by the Learned AO on 28.03.2024 accepting the return of income filed by the assessee, the copy whereof has been annexed at pages 1 to 4 of the paper book filed before us by the assessee. In that view of the matter, she has submitted that the appeal itself becomes infructuous. Such prayer made by the assessee's Counsel has not been controverted by the Learned DR.

3. Having regard to the facts and circumstances of the matter, in view of the order passed by the Learned AO, the appeal filed before us becomes infructuous. Hence, the same is dismissed as infructuous.

4. In the result, appeal filed by the assessee is dismissed as infructuous.

**This Order pronounced in Open Court on 20/05/2024**

Sd/-  
(AVDHESH KUMAR MISHRA)  
ACCOUNTANT MEMBER

Dated 20/05/2024

*Priti Yadav, Sr.PS\**

**Copy forwarded to:**

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

Sd/  
(Ms. MADHUMITA ROY)  
JUDICIAL MEMBER

ASSISTANT REGISTRAR  
ITAT NEW DELHI