

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

**BEFORE  
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

MA No.95/Del/2025  
Arising out of ITA No.1199/Del/2024  
(ASSESSMENT YEAR 2018-19)

Income Tax Officer, Ward-13(1), Delhi.	Vs.	JKG Construction Private Limited, A-24, UGF, Yojana Vihar, New Delhi-110092 <b><i>PAN-AABCJ1045L</i></b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri R. K. Sharma, Adv.
Department by	Shri Ankush Kalra, Sr. DR
Date of Hearing	12/12/2025
Date of Pronouncement	05/02/2026

**ORDER**

**PER CHALLA NAGENDRA PRASAD, JM:**

Through this Miscellaneous Application (“MA” in short), the Revenue is seeking for recalling of the order of the Tribunal for the Assessment Year 2018-19 in ITA No.1199/Del/2024 dated 10.01.2025 stating that the order passed by the Tribunal in quashing the order passed by the Ld. PCIT u/s 263 of the Act is erroneous.

2. Heard rival contentions and perused the order of the Tribunal. It is observed that the Tribunal considering the arguments of both the parties and facts of the case and placing reliance on various decisions of High Court and Tribunal held that the Ld. PCIT has no jurisdiction u/s 263 to pass revision order as the subject matter of revision was already under appeal before the CIT(A). Therefore, the order passed by the Tribunal is not an erroneous order. If the Assessing Officer feels that the order passed by the Tribunal is erroneous, is at liberty to file an appeal before the Hon'ble High Court challenging the order of the Tribunal.

3. In the result, the Misc. Application filed by the Revenue has no merit and accordingly, the same is dismissed.

Order pronounced in the open Court on 05.02.2026.

Sd/-

**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(CHALLA NAGENDRA PRASAD)**  
**JUDICIAL MEMBER**

Dated: 05.02.2026

*PK/Sr. Ps*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT NEW, DELHI**