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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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\+ ITA No. 603/2017

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-I, DELHI ..... Appellant
Through: Mr. Rahul Chaudhary, Senior standing counsel with Mr. Sanjay Kumar Mishra, Junior standing counsel.

versus

SMC POWER GENERATION LTD. ..... Respondent
Through: Mr. Salil Aggarwal with Mr. R.P. Mall, Advocates.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER
% **18.09.2017**

1. This appeal under Section 260A of the Income Tax Act, 1961 ('Act') filed by the Revenue against the impugned order dated 30th January 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2161/Del/2016 for the Assessment Year ('AY') 2008-09.

2. The only question urged by the Revenue is whether the ITAT was correct in law in quashing the order under Section 263 of the Act passed by the CIT (A) dated 2nd March 2016.

3. In the body of the Memorandum of Appeal, the Revenue agrees that the issue is settled against the Revenue by the decision of this Court dated

22nd November 2016 in ITA No. 810 of 2016 (***Pr. CIT Central-I, Delhi v. Mahesh Kumar Gupta***). It is stated that the Revenue has filed a special leave petition against the said order.

4. Following the decision in ***Mahesh Kumar Gupta*** (*supra*), this appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 18, 2017
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