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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4665/2025 and CM APPL. 21573/2025

SSG INFRATECH PRIVATE LIMITED .....Petitioner

Through: Mr Aditya Gupta, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2), DELHI .....Respondent

Through: Mr Ruchir Bhatia, SSC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **23.04.2025**

1. The petitioner has filed the present petition, *inter alia*, impugning an assessment order dated 18.03.2025 in respect of Assessment Year [**AY**] 2013-14. Concededly, the said order is passed by the Assessing Officer **[AO]** pursuant to the order passed by the Commissioner of Income Tax under Section 263 of the Income Tax Act, 1961 [**the Act**] on 14.03.2024. The said order was subject matter of an appeal before the Income Tax Appellate Tribunal, which was allowed on 12.03.2025.

2. Since the order under Section 263 of the Act pursuant to which the impugned assessment order has been passed had been set aside, the assessment order cannot be sustained.

3. In view of the above, the present petition is allowed and the impugned assessment order is set aside. Pending application shall also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 23, 2025/tr *Click here to check corrigendum, if any*

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