

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

**Before Sh. N. K. SAINI, AM And Sh. SUDHANSHU SRIVASTAVA, JM**

**ITA No. 6366/DEL/2015 : Asstt. Year : 2008-09**

Ceratizit (1) Pvt. Ltd. C/o, V. P. Gupta & Co. 501, Ansal Bhawan, 16, K. G. Marg New Delhi AABCC6342H	Vs	DCIT Circle-3(1) New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

**Assessee by : Sh. V. P. Gupta, Adv**

**Revenue by : Sh. S. K. Jain, DR**

<b>Date of Hearing : 03.11.2016</b>	<b>Date of Pronouncement: 04.11.2016</b>
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**ORDER**

**Per N. K. Saini, AM:**

This is an appeal filed by the assessee against the order dated 19/08/2015 passed by CIT(A)-2, New Delhi.

2. The assessee moved an application to withdraw this appeal stating there as under:-

Hon'ble Members  
Income Tax Appellate Tribunal  
'A' Bench  
New Delhi.

**Sub: Appeal No. 6366/Del/2015 - Ceratizit India Pvt. Ltd. v. DCIT for A.Y. 2008-09.**

Sirs,

Above appeal has been filed by the appellant company against the order of CIT(A) wherein the CIT(A) had upheld penalty of Rs.3,10,931/- levied u/s 271(1)(c) of the Act, notwithstanding the contention of the appellant company that in view of decision of Hon'ble Delhi High Court in the case of **CIT v. Nalwa Son Investments (India) Ltd. (2010) 327 ITR 543 (Del)**, same could not be levied. Appellant had also filed an application for rectification u/s 154 of the Act before CIT(A). CIT(A) vide her order dated 29.07.2016 has allowed the rectification application and penalty under reference has been deleted by her.

In view of above, the present appeal of the appellant company has become infructuous. A copy of the order of CIT(A) dated 29.07.2016 is enclosed herewith for kind reference of the Hon'ble Bench. The Hon'ble Bench may be pleased to pass an order holding that present appeal has become infructuous.

Thanking You,  
Yours faithfully,  
For V. P. Gupta & Co.

Sd/-  
(V.P. Gupta)  
Advocate

3. During the course of hearing, the Ld. Counsel for the assessee reiterated the contents of the said application and requested to withdraw the appeal.

4. The Ld. DR did not object if the appeal is dismissed as withdrawn.

5. In view of the above, the appeal of the assessee is dismissed as withdrawn.

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(Order Pronounced in the Court on 04/11/2016)

Sd/-

**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Sd/-

**(N. K. SAINI)**  
**ACCOUNTANT MEMBER**

**Dated: 04/11/2016**

\*R.Naheed\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**

**ITAT, NEW DELHI**

		Date	<u>Initial</u>	
1.	Draft dictated on	03.11.2016		PS
2.	Draft placed before author	03.11.2016		PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS	4.11.2016		PS/PS
6.	Kept for pronouncement on			PS
7.	File sent to the Bench Clerk	4.11.2016		PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			

