

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "J" MUMBAI**

**BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER) AND  
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 4589/Mum/2016  
Assessment Year: 2005-06**

**&**

**ITA No. 4590/Mum/2016  
Assessment Year: 2006-07**

Shri Satish B. Raheja  
C/o. M/s G.M. Kapadia & Co.  
1007, Raheja Chambers, 10<sup>th</sup>  
floor, 213, Nariman Point,  
Mumbai-400021.

ITO(IT)-4(1)(1)  
Vs. Scindia House, Ballard  
Pier,  
Mumbai-400001

**PAN No. AGJPR3622G**

**(Appellant)**

**(Respondent)**

Assessee by : Mr. Hitesh Trivedi, AR  
Revenue by : Ms. Arju Garodia, DR

Date of Hearing : 08/03/2018  
Date of pronouncement: 27/03/2018

**ORDER**

**PER N.K. PRADHAN, AM**

The captioned appeals filed by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-58, Mumbai and arise out of the assessment completed u/s 143(3) rw.s. 147 of the Income Tax Act 1961 (the 'Act'). As common issues are involved, we are proceeding to dispose them off through a consolidated order for the sake of convenience.

2. The Ld. counsel of the assessee filed an application dated 06.03.2018 for withdrawal of appeal submitting the following:

“In the matter, the appellant submits that there would not be any further tax effect out of the appeal filed by the appellant. The appellant has not been served with notice/intimation of any appeal having been filed by the Department challenging the order of the CIT(A) as the Department appears to have accepted the order of the CIT(A), the grounds raised by the appellant become academic in nature. In such circumstances, the appellant seeks leave to withdraw the appeal filed before the ITAT, with liberty to have his appeal reinstated in the event the Department has in fact filed an appeal challenging the order of the CIT(A).

The appellant submits that the withdrawal of aforesaid appeal in terms aforesaid should not be construed as acceptance of the order of the CIT(A) by the appellant upholding reassessment on a different ground and holding appellant’s power of attorney holder to be constituting a Dependent Agent Permanent Establishment.”

There was no opposition by the Ld. DR to the above application of the assessee to withdraw the appeal.

3. We have heard the rival submissions and perused the relevant materials on record. In the facts and circumstances of the case, the assessee is permitted to withdraw the appeal.

Thus the appeals are dismissed.

**Order pronounced in the open court on 27/03/2018.**

Sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER

Sd/-  
(N.K. PRADHAN)  
ACCOUNTANT MEMBER

Mumbai;

Dated: 27/03/2018

*Raghu Sharma, Sr. P.S.*

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**