

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'I-2' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No. 1204/Del/2017
Assessment Year: 2012-13**

JCB India Ltd. B1/I-1, 2 nd Floor, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi. PAN No. AAACE0078P	vs	Addl. CIT Range-13, New Delhi.
APPELLANT		RESPONDENT

**ITA No. 4843/Del/2017
Assessment Year: 2012-13**

JCB India Ltd. B1/I-1, 2 nd Floor, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi. PAN No. AAACE0078P	vs	DCIT Circle 13(2), New Delhi.
APPELLANT		RESPONDENT

&

**Stay Application No. 151/Del/2017
(In ITA No. 1204/Del/2017)
(Assessment Year: 2012-13)**

JCB India Ltd. B1/I-1, 2 nd Floor, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi. PAN No. AAACE0078P	vs	Addl. CIT Range-13, New Delhi.
APPELLANT		RESPONDENT

Assessee by	Shri Tarandeep Singh, Adv.
Revenue by	Shri Yogesh Kumar Verma, CIT DR

Date of Hearing	28.05.2019
Date of Pronouncement	28.05.2019

ORDER

PER BENCH

ITA No. 1204/Del/2017 by assessee has been directed against the assessment order dated 18.01.2017 for AY 2012-13 u/s 143(3) r.w.s. 144C of the I.T. Act passed by the Addl. Commissioner of Income Tax, Range-13, New Delhi. Stay Application No. 151/Del/2017 is filed by assessee in ITA No. 1204/Del/2017. ITA No. 4843/Del/2017 by assessee has been directed against the order u/s 154/143/144C of the Act dated 25.05.2017 for AY 2012-13 passed by DCIT, Circle 13(2), New Delhi.

2. Ld. Counsel for assessee submitted that in the light of MAP Settlement, assessee seeks liberty to withdraw both the appeals. The order of the AO dated 02.05.2019 as per MAP is filed on record. Ld. Counsel for assessee also submitted that even before the High Court in other year the appeals have been withdrawn. Ld. Counsel for assessee, therefore, submitted that assessee may be permitted to withdraw both the appeals and stay application is consequential which has become *infructuous*.

3. Ld. DR has no objection to withdrawal of both the appeals.

4. In view of the statement of Ld. Counsel for assessee and that the matter is settled in MAP, both the appeals of assessee are dismissed as withdrawn. The stay application has become *infructuous*, the same is also dismissed.

5. In the result, both the appeals and stay application of the assessee are dismissed.

Order pronounced in the open Court on 28/05/2019

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 28.05.2019

*Kavita Arora

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	28.05.2019
Date on which the typed draft is placed before the dictating Member	28.05.2019
Date on which the typed draft is placed before the Other Member	28.05.2019
Date on which the approved draft comes to the Sr. PS/PS	28.05.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	28.05.2019
Date on which the fair order comes back to the Sr. PS/PS	28.05.2019
Date on which the final order is uploaded on the website of ITAT	28.05.2019
Date on which the file goes to the Bench Clerk	28.05.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	