

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES 'E', NEW DELHI**

Before Sh. Sudhanshu Srivastava, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 2851/Del/2010 : Asstt. Year : 2006-07

Sh. Sunil Jhaveri, Through Sh. Rasik Makkar, CA, N-59, Greater Kailash-I, New Delhi-110048	Vs	Income Tax Officer, OSD Range-5, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ADMPJ6730B		

ITA No. 2852/Del/2010 : Asstt. Year : 2006-07

Smt. Monica Jhaveri, Through Sh. Rasik Makkar, CA, N-59, Greater Kailash-I, New Delhi-110048	Vs	Income Tax Officer, OSD Range-5, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AGFPJ1678A		

**Assessee by : Sh. Sanat K..apoor, CA
Revenue by : Ms. Rinku Singh, Sr. DR**

Date of Hearing: 15.07.2019	Date of Pronouncement: 15.07.2019
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ORDER

Per Dr.B.R.R. Kumar, Accountant Member:

These appeals have been filed by the above named assesseees, against the order dated 29.03.2010 and 31.03.2010 of Id. CIT(A)-VIII, New Delhi.

2. During the course of hearing, the Id. Counsel for the assessee submitted that he has the instruction to withdraw this appeal and furnished similar applications from the parties wherein it was stated as under:

*"Respected Members,
That the captioned appeal is filed against the order of
Commissioner of Income Tax (Appeals) passed u/s 250 off the Act*

for A.Y. 2006-07. It is humbly submitted that I have mostly shifted from Delhi to Mumbai due to which it has become difficult for me to continue with the pending litigation in Delhi. Moreover, the travelling cost and other related expenses in respect to continue the litigation in above noted appeal is high.

In view o the aforesaid reason I hereby state that I want to withdraw the captioned appeal pending before this Hon'ble Tribunal. Without prejudice, it is submitted that this request for withdrawal should not be considered as concession to the issues raised in the appeal. I continue to dispute the correctness of the additions made by the AO and as upheld by the CIT(Appeals), however, in view of the aforesaid reason, I wish to withdraw the appeal.

In light of the above I request Hon'ble Members to accept my withdrawal application and I hope that Your Honours would accede to my request."

Thanking You,

Yours Sincerely,
Sd/-
(Monica Jhaveri)

3. The Id. DR vehemently objected to the supposedly conditional withdrawal of the appeal of the assessee and argued that the withdrawal should be full and final and cannot have any conditions attached to it. It was argued that withdrawal should not be taken as a recourse to buy time and to raise the issues at a later date. The Id. AR did not controvert the arguments of the Id. DR.

4. Keeping in view arguments of both the parties and the letter of the assessee, the appeal is dismissed as withdrawn for all adjudicatory purposes.

5. In the result, both the appeals of the both assesseees are dismissed.
(Order Pronounced in the Court on 15/07/2019)

Sd/-
(Sudhanshu Srivastava)
JUDICIAL MEMBER

Sd/-
(Dr. B.R.R. Kumar)
ACCOUNTANT MEMBER

Dated: 15/07/2019

Subodh