

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'D' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री रमित कोचर, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1338/Chny/2018

निर्धारण वर्ष /Assessment Year : 2013-14

M/s Regen Renewable Energy  
Generation Global Limited, Cyprus  
C/o M/s Regen Powertech Pvt. Ltd.,  
KRM Plaza, 8<sup>th</sup> floor, North Tower  
No.2, Harrington Road,  
Chennai - 600 031.

v.

The Deputy Commissioner of  
Income Tax,  
International Taxation – 2(1),  
Chennai - 600 034.

PAN : AAFCR 0685 N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Sh. B. Ramakrishnan, FCA

प्रत्यर्थी की ओरसे / Respondent by : Dr. M. Srinivasa Rao, CIT

सुनवाई की तारीख/Date of Hearing : 04.11.2019

घोषणा की तारीख/Date of Pronouncement : 04.11.2019

### **आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals) -16, Chennai, dated 05.04.2018 and pertains to assessment year 2013-14.

2. When the appeal was taken up for hearing, Sh. B. Ramakrishnan, the Ld. representative for the assessee, submitted that the returned income was accepted by the Assessing Officer in the final assessment order passed consequent to the direction of the Dispute Resolution Panel. Even the rate of tax, which was objected by application under Section 154 of the Income-tax Act, 1961 (in short 'the Act') was also accepted by the Assessing Officer in the final order. According to the Ld. representative, the present appeal is arising out of the proceeding initiated under Section 154 of the Act in respect of determination of rate of tax. Since the rate of tax is accepted in the final assessment order, according to the Ld. representative, the proceeding initiated under Section 154 of the Act became infructuous. Consequently, the appeal filed before this Tribunal has become infructuous. Hence, the Ld. representative submitted that he was instructed to withdraw the appeal. The Ld. representative has also made endorsement to that effect in the appeal folder.

3. Dr. M. Srinivasa Rao, the Ld. Departmental Representative, has no objection to dismiss the appeal as withdrawn.

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 In view of the above, this appeal of the assessee is dismissed as withdrawn.

Order pronounced in the court open on 4<sup>th</sup> November, 2019 at Chennai.

sd/-  
(रमित कोचर)  
(Ramit Kochar)  
लेखा सदस्य/Accountant Member

sd/-  
(एन.आर.एस. गणेशन)  
(N.R.S. Ganesan)  
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,  
दिनांक/Dated, the 4<sup>th</sup> November, 2019.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-16, Chennai
4. CIT (International Taxation), Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.