

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.895/PUN/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Thermax Onsite Energy Solutions Limited,
14, Mumbai Pune Road,
Wakdewadi, Pune – 411003

PAN : AADCT2702L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Principal Commissioner of Income Tax-4,
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.D. Onkar
Revenue by : Mrs. Nandita Kanchan

सुनवाई की तारीख / Date of Hearing : 19-11-2019

घोषणा की तारीख / Date of Pronouncement : 19-11-2019

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 29-03-2018 passed u/s 263 of the Income-tax Act, 1961 by the Pr. Commissioner of Income Tax-4, Pune [‘CIT’] for assessment year 2014-15.

2. The ld. AR at the outset sought permission to withdraw the captioned appeal and placed on record fact sheet stating that the present appeal has become infructuous. The fact sheet reads as under:-

“Learned Principal Commissioner of Income Tax invoking revisional powers u/s. 263 issued directions to the AO to refer the specified domestic transactions to the TPO.

The learned TPO consequent to the said directions of Principal CIT has passed order u/s 92CA(3) accepting on merits the specified domestic transactions entered into by the appellant to be at arm’s length. The impugned appeal of the assessee has thus become infructuous.”

3. The ld. DR has not objected for the prayer of ld. AR. Accordingly, the prayer of ld. AR is granted. Thus, the appeal of assessee is dismissed as having been ‘withdrawn’.

4. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 19th November, 2019.

Sd/-
(Anil Chaturvedi)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 19th November, 2019

GCVSR

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
4. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune