

THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA.No.7203/Del./2017
Assessment Year 2015-16

Himanshu Singhal F-100, 1 st Floor, Rajouri Garden, New Delhi. PAN No. CNYPS3849G	vs.	ACIT Central Circle 3, New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Nipun Mittal, CA
For Revenue :	Shri R.K. Gupta, Sr. DR

Date of Hearing :	08.09.2021
Date of Pronouncement :	09.09.2021

Hearing conducted via Webex

ORDER

PER DIVA SINGH, J.M.

The present appeal has been filed by the assessee challenging the order dated 29.09.2017 of Ld. CIT(Appeals)-23, New Delhi pertaining to 2015-16 assessment year on the following grounds: -

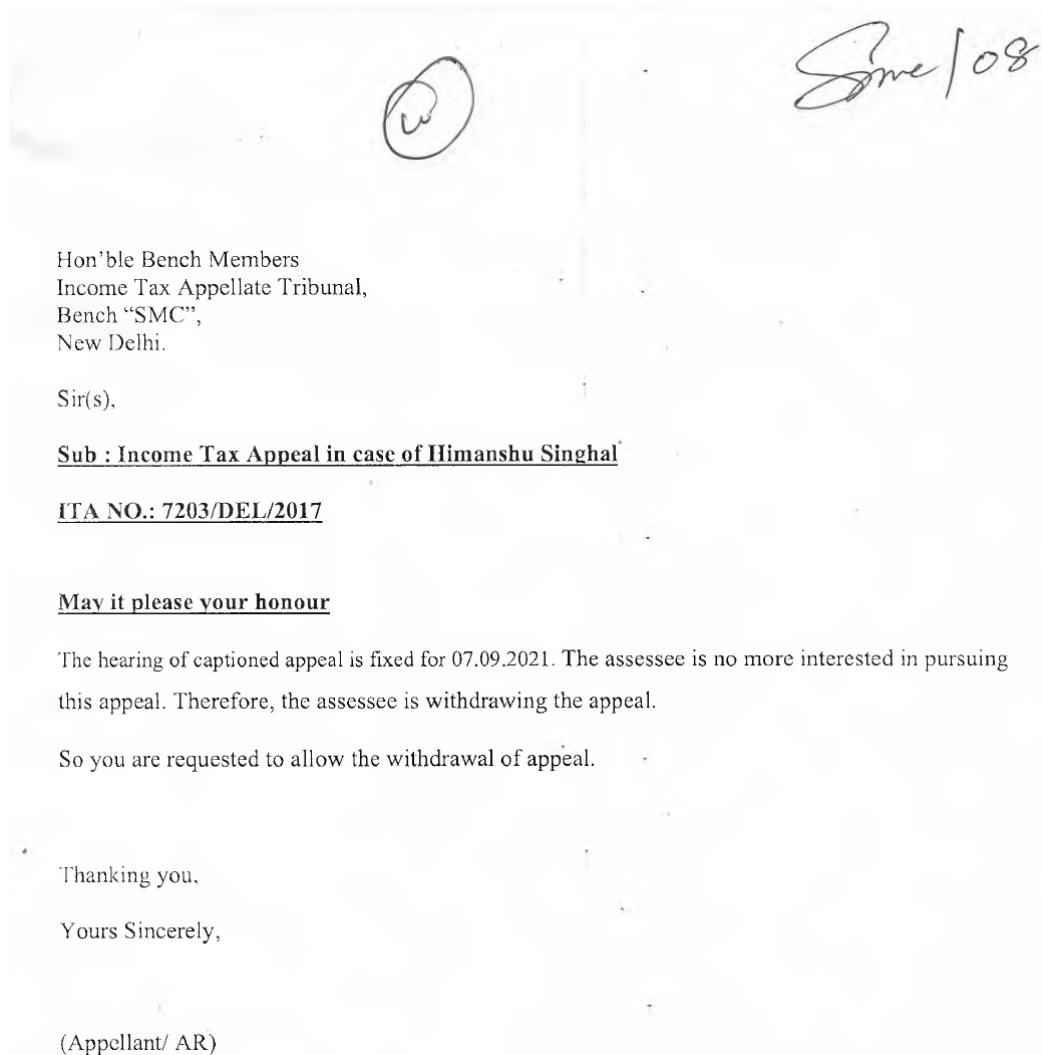
1. *"On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in making observations that unlike penalty u/s 271(1)(c), in case of penalty u/s 271AAB, there is no requirement of initiating the same during any other proceedings and that, therefore, the AO can consider the issue afresh. These remarks/observations of the CIT(A) are erroneous, without jurisdiction and contrary to the provisions of law and, therefore, the same are not sustainable.*

2. *On the facts and circumstances of the case and in law, the penalty imposed by the Assessing Officer u/s 271AAB of the Act was not sustainable even on merits and the CIT(A) erred in not holding so.*

The Appellant craves leave to add one or more ground of appeal or to alter/modify the existing ground before or at the time of hearing of appeal.

The aforesaid grounds of appeal are without prejudice to each other."

2. The Ld. AR relying upon the following letter filed by e-mail sought permission to withdraw the appeal.



3. Ld. Sr. DR Shri R.K. Gupta considering the material available on record submitted that the appeal may be treated as withdrawn.

4. We have heard the parties and perused the material available on record. Considering the submissions in the light of the facts on record the appeal of the assessee is dismissed as withdrawn.

5. However, before parting by way of abundant caution, we deem it appropriate to observe that in case it is found by the

assessee that the dispute under the appeal is not fully settled under the Vivad se Vishwas Scheme then the assessee will be at liberty to approach the ITAT with a prayer for restoration of this appeal in accordance with law.

6. In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open Court on 09.09.2019

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER
Delhi.
*Kavita Arora, SPS
Copy to

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC-2' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar, ITAT Delhi Benches :
Delhi.

Date of dictation	07/09/2021
Date on which the typed draft is placed before the dictating Member	09/09/2021
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	