

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : FRIDAY ðEö : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER

Miscellaneous Application No.49/Del/2020
(ITA No.4967/Del/2017)
Assessment Year: 2014-15

Noida Power Company Ltd.,
Commercial Complex, H-Block,
Alpha II, Sector,
Greater Noida.

Vs DCIT,
Circle-2,
Noida.

PAN: AAACN4984D

(Applicant)

(Respondent)

Assessee by	:	Shri Diparun Mukherjee, CA & Ms Sushmita Basu, CA
Revenue by	:	Shri Umesh Takiyar, Sr. DR
Date of Hearing	:	29.10.2021
Date of Pronouncement	:	29.10.2021

ORDER

PER R.K. PANDA, AM:

The assessee, through this Miscellaneous Application requests the Tribunal to recall the order of the Tribunal passed by it setting aside the issue to the file of the CIT(A) and dismissing the same as withdrawn.

2. The ld. Counsel for the assessee, referring to the contents of the Miscellaneous Application and the written submission filed at the time of hearing, submitted that the

assessee, at the time of hearing of the appeal before the Tribunal had stated that the appeal be withdrawn as not pressed. However, the Tribunal has erroneously decided the issue and restored the issue to the file of the CIT(A) for fresh adjudication. He accordingly submitted that the order of the Tribunal be recalled and the request of the assessee seeking withdrawal of the appeal be allowed.

3. The ld. DR has no objection for the same.

4. We have heard the rival arguments made by both the sides and perused the record. We find, the assessee, before the Tribunal, at the time of hearing, had made a specific request for withdrawal of the appeal. However, the Tribunal has erroneously decided the issue and restored the issue to the file of the CIT(A) for fresh adjudication. Therefore, we are of the opinion that a mistake has crept in the order of the Tribunal which requires rectification. We, therefore, recall the order of the tribunal and the appeal is fixed for hearing.

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5. The ld. Counsel for the assessee submitted that the appeal filed by the assessee may be treated as withdrawn since he is not pressing any of the grounds. In view of the above and following the order of the Tribunal in assessee's own case for the preceding assessment years, the request of the assessee seeking withdrawal of the appeal is allowed.

6. In the result, the Miscellaneous Application filed by the assessee is allowed and the appeal filed by the assessee is dismissed as withdrawn.

The order pronounced in the open court at the time of hearing itself, i.e., on
29.10.2021.

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 29th October, 2021

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi