

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B', NEW DELHI)
(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI G.S. PANNU, PRESIDENT
AND
SHRI RAVISH SOOD, JUDICIAL MEMBER**

**ITA No:- 983 to 988/Del/2019
(Assessment Year: 2010-11 to 2015-16)**

Deepak Kumar, New Delhi.	Vs.	DCIT, Central Circle-1, Gurgaon.
APPELLANT		RESPONDENT
PAN No: AAAPK4112D		

Date of Hearing : 06.12.2021

Date of Pronouncement: 06.12.2021

Assessee By : Shri Parikshit Aggarwal, CA

Revenue By : Ms. Yagyasaini Kakkar, CIT,D.R

PER RAVISH SOOD, JM :

The captioned appeals filed by the assessee are directed against the consolidated order passed by the CIT(A)-3, Gurgaon, dated 20.08.2018, which in turn arises from the respective orders passed by the A.O u/s 153A of the Income Tax Act, 1961 ("the Act", for short) dated 26.12.2017.

2. At the very outset of the hearing of the appeal, it was submitted by the learned Authorized Representative ("Ld. A.R", for short) for the assessee, that as instructed, liberty is sought for withdrawing the present appeals. Elaborating on the reason for withdrawing the appeals, it was submitted by the Ld. A.R that the assessee by preferring the present appeals had challenged the directions/observations of the CIT(A), wherein he had advised the A.O for initiating proceedings against the assessee under Sec. 271D of the Act. It was submitted by the Id. A.R, that as subsequent thereto the penalty that was imposed by the A.O u/s 271D was quashed by the Tribunal and, due to low tax effect the department had not carried the matter any further in appeal before the Hon'ble High Court, therefore, the captioned appeals assailing the directions of the CIT(A) qua initiation of penalty proceedings in question have been rendered as merely academic in nature. Accordingly, in the backdrop of the aforesaid facts the Ld. A.R had sought liberty for withdrawing the aforementioned appeals.

4. The Ld. Departmental Representative ("Ld. D.R", for short) on being confronted did not object to the seeking of withdrawal of the captioned appeals by the assessee.

5. In the backdrop of the aforesaid request of the Ld. A.R for withdrawal of the captioned appeals, which had not been objected by the counsel for the revenue, we herein allow the same.

6. Resultantly, the captioned appeals are dismissed as withdrawn.

Order pronounced in the open court on 06/12/2021.

Sd/-

(G.S. PANNU)
PRESIDENT

Dated: 6/12/21
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(RAVISH SOOD)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	