

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "A" BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI G. S. PANNU, PRESIDENT  
&  
SHRI C. N. PRASAD, JUDICIAL MEMBER**

**ITA No.977/Del/2019**

**[Assessment Year : 2010-11]**

**ITA No.978/Del/2019**

**[Assessment Year : 2011-12]**

**ITA No.979/Del/2019**

**[Assessment Year : 2012-13]**

**ITA No.980/Del/2019**

**[Assessment Year : 2013-14]**

**ITA No.981/Del/2019**

**[Assessment Year : 2014-15]**

**ITA No.982/Del/2019**

**[Assessment Year : 2015-16]**

Bharat Bhushan Kumar A-304, Ansal Chamber-1,3 Bhikaji Cama Place, New Delhi AAEPK8742M	vs	DCIT Central Circle-1 Gurgaon, Haryana
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Sh. Parikshit Agarwal, CA	
<b>Respondent by</b>	Sh. Mukhesh Jha, Sr. DR	
<b>Date of Hearing</b>	27.12.2021	
<b>Date of Pronouncement</b>	27.12.2021	

**ORDER****PER BENCH**

These appeals are filed by the assessee against common order of the Ld.CIT(A)-3, Gurgaon, dated 20/08/2018 for Assessment Years 2010-11 to 2015-16 respectively. In all these appeals the assessee raised following common ground challenging the observations of the Ld.CIT(A)'s .

*1. That on facts and in law in the absence of recovery of any incriminating material during the course of search against the assessee the order of assessment dated 26<sup>th</sup> December, 2017 passed by A.O u/s 153A is bad in law and void ab-initio.*

*2. That on facts and in law the CIT(A) has erred in observing/holding that “ the A.O is advised to take necessary action in the case of appellant in all the years under consideration with respect to loan/deposit taken from M/s Spaze Towers Pvt. Ltd. in cash and thus otherwise that by specified modes as per provisions of the Act.”*

2. When the appeals came up for hearing today, Learned Counsel submitted that the issue raised in the subject appeals has been rendered academic as the appeals against quantum assessment stands allowed by the Ld.CIT(A) and the Tribunal also dismissed the Revenue's appeals. It is also stated in the letter filed by the Ld. Counsel that due to low tax effect, the Revenue chose not to prefer appeal before the Hon'ble High Court. Therefore, it is stated that the appeals of the assessee have become academic and prayed for grant of permission to withdraw the appeals.

4. Ld. DR has no objection.

5. In view of the above stated facts and the letter dated 24/12/2021 filed by the Ld. Counsel for the assessee narrating the events as has already been stated above, we permit the assessee to withdraw these appeals.

6. In the result, all the appeals of the assessee are dismissed as withdrawn.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 27<sup>th</sup> December, 2021.

sd/-

**(G. S. PANNU)**  
**PRESIDENT**  
**27/12/2021**

\*R. N\*

sd/-

**(C. N. PRASAD)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

