

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A' NEW DELHI

BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA No. 69 /Del/ 2019  
Assessment Years: 2009-10

Aviva International Holdings Ltd, c/o Dhruva advisers LLP 1102 &1102, 11 floor, tower-2B, one India Bulls centre, Bapat Marg, Elphinstone Road (West) Mumbai PAN :AALCA8572D (Appellant)	vs.	DCIT, circle-1 (1) (1), International taxation, New Delhi.  (Respondent)
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Appellant by : Sh. ParthSavla, CA  
Respondent by: Dr. Arun Kumar, Sr. DR

Date of hearing: 21/12/2021  
Date of order : 21/12/2021

ORDER

PER K. NARASIMHA CHARY, J.M.

Aggrieved by the order dated 30/10/2018 in Appeal No. 07/2018-19/CIT (A)-42, passed by the learned Commissioner of Income Tax (Appeals)-42, New Delhi ("Ld. CIT(A)") for the assessment year 2009-10 in the case of M/s Aviva international holding Ltd ("the assessee") whereby the Ld. CIT(A) upheld the determination of income of the assessee at Rs. 7, 15, 92, 642/- by the learned Assessing Officer.

2. At the outset, when the matter is called today, it is submitted on behalf of the assessee that the subsequent to the filing of the appeal, on 6/3/2019 learned Assessing Officer passed a rectification order under section 154 of the Income Tax Act, 1961 (for short "the Act") granting the credit of taxes deducted at source to the tune of Rs. 7,15, 92,643/-by which the appeal had become infructuous. It is further submitted that the assessee claimed the relief granted wide Taxation Laws (Amendment) Act, 2021 and accordingly submitted undertaking in form No. 1 along with the prescribed Annexures and documents as prescribed therein before the Commissioner of Income Tax (International Taxation)-1, New Delhi on 12/11/2021 and the same was accepted by granting certificate in form No. 2 dated 26/11/2021. It is further submitted by the Ld. AR that under rule 11 UE (2) read with rule 11 UF (3) of the Rules, the assessee is required to irrevocably to withdraw, terminate, or discontinue all the appeals against the relevant order and give intimation to this effect by filing form No. 3, within 60 days from the date of issuance of form No. 2.

3. In the circumstances, Ld. AR submitted that the assessee is desiring to withdraw irrevocably, and without prejudice basis, the appeal in order to comply with the requirement of law and prayed to permit the assessee to withdraw the same.

4. Ld. DR reports no objection to grant such permission, and the same is recorded.

5. Having regard to the facts and circumstances, the prayer of the assessee is granted and the appeal is dismissed as withdrawn to facilitate the assessee to comply with the conditions prescribed under rule 11UE of

the Income Tax (31<sup>st</sup> amendment) rules, 2021 read with the taxation laws (amendment) act, 2021.

Order pronounced on this the 21<sup>st</sup> day of December, 2021 in open court immediately on conclusion of hearing or virtual mode.

Sd/-

(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER

Sd/-

(K. NARASIMHA CHARY)  
JUDICIAL MEMBER

Dated: 21/12/2021