

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'F', NEW DELHI**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

ITA Nos. 971 to 976/Del/2019  
Assessment Years: 2010-11 to 2015-16

Vipin Sharma, A-304, Ansal Chamber-1,3, Bhikaji Cama Place, New Delhi-1100 66	<b>Vs.</b>	DCIT, Central Circle-1, New Delhi.
<b>PAN :AARPS7647C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Shri Shaurya Jain, CA
Respondent by	Shri T. Kipgen, CIT (DR)

Date of hearing	14.03.2022
Date of pronouncement	14.03.2022

**ORDER**

**PER BENCH:**

This is a group of six appeals, filed by the same assessee for assessment years 2010-11 to 2015-16.

2. The ground raised by the assessee in assessment year 2010-11 in ITA No. 971/Del/2019 is as under:

*“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 AO 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 AO 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.”*

3. Similar grounds have been raised by the assessee in all other years also.

4. Before us, the learned authorized representative has filed a letter dated 12.03.2022, praying that the assessee wants to withdraw all the aforesaid appeals as the issue raised in these appeals has been rendered academic.

5. Learned Departmental Representative has no objection to the aforesaid request of the assessee. We, therefore, dismiss the appeals of the assessee as being withdrawn.

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 In the result, all the appeals are dismissed as withdrawn.

***Order pronounced in the open court on 14<sup>th</sup> March, 2022***

**Sd/-**  
(NARENDER KUMAR CHOUDHARY)  
JUDICIAL MEMBER

**Sd/-**  
( ANIL CHATURVEDI)  
ACCOUNTANT MEMBER

Dated: 14<sup>th</sup> March, 2022.  
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

<b>Sl. No.</b>	<b>Particulars</b>	<b>Date</b>
1.	Date of dictation (Order drafted through Dragon software):	14.03.2022
2.	Date on which the draft of order is placed before the Dictating Member:	
3.	Date on which the draft of order is placed before the other Member:	14.03.2022
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	14.03.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	
6.	Date on which the final order received after having been singed/pronounced by the Members:	
7.	Date on which the final order is uploaded on the website of ITAT:	
8.	Date on which the file goes to the Bench Clerk	14.03.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	