

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BENCH "SMC", MUMBAI**

**BEFORE SHRI VIKAS AWASTHY, HON'BLE JUDICIAL MEMBER AND  
SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 2171/MUM/2021 (A.Y: 2019-20)**

M/s. Aashis Products Plot No. 23, MIDC, Road No.9 Andheri (E), Mumbai - 400093  <b>PAN: AAFA1695H</b>	v.	ADIT, CPC Bangaluru-560500 Karnataka
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	<b>:</b>	<b>Shri Samir Dalal</b>
<b>Department by</b>	<b>:</b>	<b>Shri Anil Gupta</b>
<b>Date of Hearing</b>	<b>:</b>	<b>18.05.2022</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>18.05.2022</b>

**ORDER**

**PER S. RIFAUR RAHMAN (AM)**

1. This appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter in short "Ld.CIT(A)"] dated 29.09.2021 for the A.Y. 2019-20.
2. Assessee has raised following grounds in its appeal: -

*"1.1. The learned Commissioner of Income Tax (Appeal), National Faceless Appeal Center, Delhi has erred in not interfering the action taken by CPC, I.T. Dept. Bangaluru and confirmed the Disallowance made Rs.13,30,958/- u/s.36(1)(va) of the act.*

*1.2. It is respectfully submitted that payment of ESIC and PF has been made before the due date of filing the return of income and hence, it should be allowed as stated in judgment like CIT Vs HOCL.*

*1.3. It is respectfully submitted that provision of Section 43B is widely discussed and changes made w.e.f. 01.04.2014 i.e. deletion of 2<sup>nd</sup> proviso of section 3B and further amendment in 1<sup>st</sup> proviso which says that nothing contend in this section shall apply in relation to any sum which actually paid by the assessee on or before the due date of filing the return.*

*It is also respectfully submitted that above was allowable which is being negated in the recent budget i.e. F.Y.2020-2021 by amending the Law and disallowing the same now.*

*2. The learned Appellant craves leave to add to, alter, delete or modify all or any of the above grounds at the time of hearing."*

**3.** Ld. Counsel for the assessee submitted that assessee do not want to press the appeal. Assessee vide letter dated 13.05.2022 requested for withdrawal of appeal. On the other hand, Ld. DR has no objection on withdrawal of this appeal by the assessee.

**4.** We have heard submissions. Contents of the letter dated 13.05.2022 filed by the assessee are as under: -

*"Ref: Aashis Products Appeal No. ITA 2171/Mum/2021  
Bench SMC  
Ass.Year 2019-20  
Sub: Withdrawal of Appeal.*

*Dear Sir,*

*With reference to above mentioned subject we hereby withdraw the above Appeal.*

*Pls do the needful and allow to withdraw the Appeal.*

*Thanking You."*

In view of the above request for withdrawal of appeal, the appeal under consideration is permitted to be withdrawn.

**5.** In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 18<sup>th</sup> May, 2022.

Sd/-  
**(VIKAS AWASTHY)**  
**JUDICIAL MEMBER**  
Mumbai / Dated 18/05/2022  
Giridhar, Sr.PS

Sd/-  
**(S. RIFAUH RAHMAN)**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**