

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI**  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
**Before Shri V. Durga Rao, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.629/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2015-16

M/s. Team HR Services Private  
Limited, No. 5. 5A, New No. 9,  
Randstad House, Pycrofts Garden  
Road, Nungambakkam,  
Chennai 600 006.

Vs. The Assistant Commissioner of  
Income Tax, Corporate Circle 3(1),  
Room No. 411, 4<sup>th</sup> Floor, Aayakar  
Bhavan, Wanaparthy Block,  
121 Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

**[PAN:AACCT2148K]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Ashik Shah, C.A.  
प्रत्यर्थी की ओर से/Respondent by : Mrs. L. Jancy Elizabeth Rani, JCIT  
सुनवाई की तारीख/ Date of hearing : 30.06.2022  
घोषणा की तारीख /Date of Pronouncement : 15.07.2022

**आदेश /O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 7, Chennai, dated 10.12.2018 relevant to the assessment year 2015-16.

2. When the appeal was taken up for hearing, the Id. Counsel for the assessee has filed a letter dated 30.06.2022, wherein, it was stated as under:

*Sub: Withdrawal of appeal on account of receipt of order giving effect dated April 05, 2019.*

*This is with reference to the captioned appeal filed by the Appellant before the Hon'ble Income Tax Appellate Tribunal, Chennai (" Hon'ble ITAT) on March 12, 2019, which is pending before the Hon'ble "B" Bench and is posted for hearing today i.e., June, 30, 2022.*

*In this regard, it is most humbly submitted that for the captioned AY 2015-16, the Learned Commissioner of Income tax (Appeals) ("CIT(A") vide his order dated December 10, 2018 directed the Assessing Officer ("AO") to verify and accordingly, allow the following issues:*

- 1. Disallowance of employee contribution to ESI/PF.*
- 2. Disallowance of support service charges under section 40(a)(ia) of the Act.*
- 3. Credit of TDS in accordance with form 26AS*
- 4. Interest u/s 234B of the Act.*

*Based on the above directions, the AO passed an order giving effect on April 5, 2019 (enclosed as Annexure) to the order of the CIT(A) wherein the above disallowances were deleted after verification.*

*In the light of the above, the Appellant prays before your Honours for withdrawal of the captioned appeal."*

3. The Id. Counsel for the assessee has submitted that the assessee may be permitted to withdraw the appeal, against which, the Id. DR has not opposed to the submissions of the Id. Counsel. In view of the above, the appeal filed by the assessee is dismissed as

withdrawn.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 15<sup>th</sup> July, 2022 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 15.07.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,  
3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR &  
6. गार्ड फाईल/GF.