

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA BENCH "C", KOLKATA**

**BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER
AND SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER**

**ITA No.117/Kol/2021
Assessment Year: 2015-16**

Indian Oil Petronas Pvt. Ltd. Acropolis Mall, 12 th Floor, Unit I & II, 1858/1, Rajdanga Main Road, Kolkata – 700 107. PAN: AAACI 5573 R	Vs.	DCIT, Circle-11(1), Kolkata
(Appellant)		(Respondent)

Present for:

Appellant by : Shri N. S. Saini, AR
Respondent by : Shri Gaurav Kanaujia, CIT

Date of Hearing : 29.08.2022
Date of Pronouncement : 29.08.2022

ORDER

PER SONJOY SARMA, JM:

The present appeal has been preferred by the assessee against the order dated 29.08.2019 of the Commissioner of Income Tax (Appeals)-4, Kolkata [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act [hereinafter referred to as the 'Act']. The assessee in this appeal has taken the following grounds of appeal:

"i. For that on the facts and in the circumstances of the case, the AO be directed to allow the deduction for cess of Rs. 2,06,01,550/-.

ii. For that on the facts and in the circumstances of the case, the AO be directed to compute the tax payable by the assessee u/s 115O of the Income Tax Act at the rate prescribed in the agreement for avoidance of double taxation between India & Malaysia in respect of dividend paid by the company to Petroliam Nasional Berhad, a tax residents of the Malaysia.

iii. For that the appellant craves leave to submit additional grounds and/or amend or alter the grounds already taken either at the time of haring of the appeal or before."

2. At the outset, it is noted that there is a delay of 525 days on the part of the assessee in filing this appeal before the Tribunal. In this regard, the assessee has filed an application seeking condonation of the said delay and keeping in view the reasons given therein, we are satisfied that there is a sufficient cause for the delay of 525 days on the part of the assessee in filing this appeal before the Tribunal and delay in filing the instant appeal is accordingly condoned.

3. In this case, the authorised representative of the assessee has filed a letter dated 29.08.2022 seeking permission of the bench to withdraw this appeal filed by the assessee. Since the ld. DR has no objection in this regard, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed as withdrawn.

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

Order pronounced in the open court on 29.08.2022.

**Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER**

**Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER**

Kolkata, Dated: 29.08.2022.
Biswajit, Sr. P.S.

Copy to:

1. The Appellant: Indian Oil Petronas Pvt. Ltd.
2. The Respondent: DCIT, Circle-11(1), Kolkata.
3. The CIT, Concerned, Kolkata
4. The CIT (A) Concerned, Kolkata
5. The DR Concerned Bench.

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By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata