

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

**BEFORE SHRI G.S. PANNU, PRESIDENT AND  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
ITA No.4053/Del/2019  
Assessment Year: 2013-14**

Raytheon Company, C/o. Authorised Representative SRBC & Associates LLP, 5 <sup>th</sup> Floor, Plot No.28, Tower-2, Sector 126, Gautam Budh Nagarm, NOIDA-201 304, UP, India	<b>Vs.</b>	DCIT, Circle-13(1)(1), INTL. Taxation, New Delhi.
<b>PAN :AADCR3511P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Akshay Uppal, Adv.
Respondent by	Shri Gangadhar Panda, Sr. DR

Date of hearing	01.12.2022
Date of pronouncement	01.12.2022

**ORDER**

**PER SAKTIJIT DEY, JUDICIAL MEMBER:**

This is an appeal by the assessee against order dated 15.02.2019 of learned Commissioner of Income-Tax(Appeals)-43, New Delhi for the assessment year 2013-14.

2. We have heard Shri Akshay Uppal, learned counsel appearing for the assessee and Shri Gangadhar Panda, learned CIT-DR.

3. As could be seen from the order dated 26.08.2022, ground nos. 1 to 28 relating to the issue of existence of Permanent Establishment (PE) and taxability of business profits attributable to the PE, on assessee's request, were dismissed as withdrawn in view of the fact that the issues were settled under Mutual Agreement Procedure (MAP).

4. As regards the only other surviving ground being ground no.29 relating to levy of interest under Section 234B of the Income-Tax Act, 1961, at the time of hearing, learned counsel appearing for the assessee submitted that while giving effect to MAP, the Assessing Officer has not charged any interest under Section 234B of the Act. Therefore, on instructions, he sought permission to withdraw ground no.29, as well.

5. Considering the above, ground no.29 is dismissed as not pressed.

6. In the result, the appeal is dismissed as withdrawn.

***Order pronounced in the open court on 1st December, 2022.***

**Sd/-  
(G.S. PANNU )  
PRESIDENT**

***Dated: 1st December, 2022.  
Mohan Lal***

**sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER**

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):	01.12.2022
2.	Date on which the draft of order is placed before the Dictating Member:	01.12.2022
3.	Date on which the draft of order is placed before the other Member:	01.12.2022
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	01.12.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	01.12.2022
6.	Date on which the final order received after having been signed/pronounced by the Members:	01.12.2022
7.	Date on which the final order is uploaded on the website of ITAT:	01.12.2022
8.	Date on which the file goes to the Bench Clerk	01.12.2022
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:	