

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

**BEFORE SH. N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.1712/Del/2019
Assessment Year: 2018-19

J. Ray Mcdermott SA C/o Nangia and Co. LLP, A- 109, Sector-126, Noida-201304 UP PAN No.AADCJ6385R	Vs.	ACIT CPC-TDS Ghaziabad
(APPELLANT)		(RESPONDENT)

Appellant	Sh. S. S. Tomar, Advocate
Respondent	Sh. Sanjay Kumar, Sr. DR

Date of hearing:	21/12/2022
Date of Pronouncement:	21/12/2022

ORDER

PER N.K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-42, New Delhi dated Nil pertaining to A.Y.2018-19.

2. The grievance of the assessee read as under :-

1. *That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in upholding the Appellant as 'Assessee in Default' u/s 200A of the Act.*

2. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in holding that CPC-TDS is correct in charging short deduction default amounting to Rs. 4,67,41,733 and interest u/s 201(1A) amounting to Rs. 40,38,885/-.

3. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has failed to appreciate the fact that appellant has duly deducted tax u/s 44BB of the Act as applicable in respect of payments made by the Appellant to various non-resident contractors and therefore it could not be said to be 'assessee in default'.

4. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in remanding issue back to Assessing Officer-TDS (hereinafter referred as 'AO-TDS') instead of deciding the issue on merits on his own.

3. At the very outset the authorized representative of the assessee moved the following application :-

December 21, 2022

*The Hon'ble Members, Bench - "D"
Income Tax Appellate
Tribunal Loknayak
Bhawan,
Khan Market,
New Delhi- 110003*

Re: J Ray Mcdermott S A ("Appellant")

Sub: Request for withdraw of appeal bearing ITA No. 1712/Del/2019 for assessment year 2018-19

May it please Your Honours.

The captioned appeal is fixed for hearing before the Hon'ble Bench 'D' of the Income Tax Appellate Tribunal ("Tribunal") today i.e., December 21, 2022.

In this regard, it is humbly submitted that the appeal pertains to the order passed by CIT(A) upholding the demand raised by AO/CPC-TDS under section 200A of the Income tax Act, 1961. The said demand, however, has been deleted on account of revised TDS return filed by the Appellant.

In this regard, the Appellant humbly craves leave to withdraw the captioned appeal.

We pray that our request shall be acceded

to. Thanking you Yours sincerely,

For J Ray Mcdermott S A



**(Authorized
Representative)**

4. Noting the contents of the application this appeal is dismissed as withdrawn.

5. Decision announced in the open court on 21.12.2022

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:- .12.2022

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI