

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND  
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.8111/DEL/2018  
[Assessment Year: 2013-14]**

Avaya India Private Limited, 202, Platina, 2 <sup>nd</sup> Floor, Plot No. C-59, G-Block, Bandra Kurla Complex, Bandra (E), Mumbai-400051 <b>PAN-AAECA3592N</b>	Vs	Addl. Commissioner of Income Tax, Special Range-1, New Delhi
Assessee		Revenue

Assessee by	Sh. Prashant Meharchandani, Adv.
Revenue by	Sh. Sandeep Kumar, Sr. DR

<b>Date of Hearing</b>	<b>01.12.2022</b>
<b>Date of Pronouncement</b>	<b>01.12.2022</b>

**ORDER**

**PER SHAMIM YAHYA, AM,**

This appeal by the assessee is directed against the order of Ld. CIT (Appeals)-44, New Delhi, dated 28.09.2018 for the Assessment Year 2015-16.

2. The grounds of appeal read as under:-

**1. Ground No.1 - Disallowance of car lease rental payments amounting to INR 7,49,34,033**

*1.1 On the facts and circumstances of the case and in law, the learned Commissioner of Income-tax (Appeals), Delhi [learned CIT(A)] has, vide its order passed under section 250 of the Income Tax Act, 1961 ('Act'), erred in confirming the action of the Additional Commissioner of Income Tax, Special Range-1, New Delhi ('learned AO') for disallowance made under section 40(a) (ia) of the Act on account of non-deduction of tax at source on car lease rental payments.*

1.2 On the facts and circumstances of the case and in law, the learned CIT(A) has erred in holding the disallowance under section 40(a)(ia) of the Act for other minor items aggregating to IN 40,000 included in car lease rental payments.

1.3 On the facts and circumstances of the case and in law, the learned CIT(A) has erred in holding that the second proviso to section 40(a) (la) of the Act is not applicable to the subject AY i.e. AY 2013-14.

1.4 On the facts and circumstances of the case and in law, the learned CIT(A) has erred in not allowing the deduction for car lease rental payments amounting to IN 7,49,34,033 to the Appellant in accordance with second proviso to section 40(a)(ia) of the Act.

**2. Ground No. 2 - General**

a) Each of the above ground is independent and without prejudice to the other grounds of appeal preferred by the Appellant.”

3. At the outset, in this case, the ld. Counsel for the assessee submitted that the assessee does not want to pursue the appeal and requested that permission may be granted to withdraw the same.

4. The Ld. DR has no objection in this regard.

5. Accordingly, this appeal by the assessee is dismissed as withdrawn.

6. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the open court on 01<sup>st</sup> December, 2022.

**Sd/-**  
**(NARENDER KUMAR CHOUDHRY)**  
**JUDICIAL MEMBER**

**Sd/-**  
**[SHAMIM YAHYA]**  
**ACCOUNTANT MEMBER**

**Delhi;** Dated: 01.12.2022.

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent

3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi