

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

**BEFORE SH. CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.181/Del/2022
Assessment Year: 2017-18

Arvind Cherambath Nair 507A, DLF Golf Links, Phase-5, Gurgaon PAN No.AAKPN5463A	Vs.	Circle -1 (1) Gurgaon
(APPELLANT)		(RESPONDENT)

Appellant	Sh. Neeraj Mangla, CA
Respondent	Sh. Kanav Bali, Sr. DR

Date of hearing:	17/01/2023
Date of Pronouncement:	17/01/2023

ORDER

PER PRADIP KUMAR KEDIA, AM:

This appeal by the assessee is preferred against the order of the National Faceless Centre (NFAC), Delhi dated 22.11.2021 pertaining to A.Y.2017-18.

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

1. *That the Ld. CIT(A) grossly erred in law and in facts of the case in holding that the appeal against order passed u/s 154 of the Act is not maintainable despite the fact that the order passed u/s 154 are duly appealable u/s 246A(l)(c) of the Act.*

2. *That the order passed by the Ld. DCIT, CPC under Section 154 of the Act dated 20/11/2019 is erroneous and perverse to facts of the case and deserves to be quashed and the requested mistakes being apparent from record shall be directed to be rectified.*

3. *That the Ld. DCIT, CPC grossly erred in making calculation error in computing*

gross total income at Rs. 5,43,94,997/- as against the total income of Rs. 4,05,63,052/- computed by him after making inter head adjustments, thereby making non-tenable enhancement of Rs. 1,38,31,945/-.

4. That the Ld. DCIT, CPC grossly erred in facts of the case in levying tax on Long Term Capital Gain of Rs. 2,18,91,793/- twice.

5. That the Ld. DCIT, CPC grossly erred in law as well as on facts of the case in levying tax on amount of insurance proceeds of Rs. 1,01,14,832/- which was claimed as exempt by the assessee under Section 10(10D) of the Income Tax Act, 1961.

6. That the Ld. DCIT, CPC grossly erred in law as well as on facts of the case in levying tax on amount of insurance proceeds of Rs. 1,01,14,832/- without allowing deduction in respect of investment made by the assessee.

3. At the very outset the authorized representative of the assessee moved application for withdrawal of appeal which is reproduced hereunder:-

To
The Hon'ble Members
Income Tax Appellate Tribunal
Delhi

Sub: Request to allow withdrawal of appeal
Reg: Sh. Arvind Cherambath Nair, PAN - AAKPN5463A, A.Y. 2018-19, ITA No. 181/Del/2022, Bench - A

Sir

In respect of the above said matter, it is submitted that the assessee has directed us to withdraw the appeal.

In view of the same we are hereby withdrawing the appeal.

It is most humbly requested that we may please be allowed to do withdraw the appeal.

We shall be highly obliged with your favour in this regard.

Thanking You

For and on behalf of appellant

Neeraj Mangla
CA Neeraj Mangla
Mob - 9873114770

aj's a/w

4. In the wake of application for withdrawal of appeal, this appeal is dismissed as withdrawn.

5. Decision announced in the open court on 17.01.2023

Sd/-
(C.M. GARG)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:- .01.2023

Copy forwarded to:

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

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI