

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "H" : DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER,  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No. 743/Del/2021  
निर्धारणवर्ष /Assessment Year: 2016-17.

Green Cube Mercantile Consultants Pvt. Ltd., U-15/42, DLF Phase-III, Gurgaon, Haryana - 122 002.	<u>बनाम</u> Vs.	Pr. CIT, Faridabad.
<b>PAN No. AAFCG1967Q</b>		
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

निर्धारितीकीओरसे /Assessee by :	N o n e;
राजस्वकीओरसे / Department by	Ms. Sapna Bhatia, [CIT] - D. R.;

सुनवाईकीतारीख/ Date of hearing :	08/02/2023
उद्घोषणाकीतारीख/Pronouncement on :	08/02/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the  
ld. Pr. Commissioner of Income Tax, Faridabad, dated 16.03.2021  
for assessment year 2016-17.

2. In spite of issue of notice none appeared on behalf of assessee when the appeal is listed for hearing today 8.02.2023. However, the counsel for the assessee filed petition on 26.12.2022 requesting for withdrawal of appeal as the Assessing Officer passed consequential order pursuant to order passed under section 263 of the Income Tax Act, 1961 (the Act) by the PCIT wherein the Assessing Officer did not levy penalty under section 271E and 271D of the Act for violation of provisions of section 269SS and 269T in view of the decision of the Hon'ble Supreme Court in the case of Adinath Builders (P) Ltd. [108 taxmann.com 57].

3. The ld. DR has no objection.

4. After considering the petition filed by the assessee and for the reasons therein the assessee is permitted to withdraw its appeal.

5. In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on : 08/02/2023.

**Sd/-**  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**( C. N. PRASAD )**  
**JUDICIAL MEMBER**

Dated : 08/02/2023.

\*MEHTA\*

Copy forwarded to :-

1. Appellant;

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

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	08.02.2023
Date on which the typed draft is placed before the dictating member	08.02.2023
Date on which the typed draft is placed before the other member	08.02.2023
Date on which the approved draft comes to the Sr. PS/ PS	08.02.2023
Date on which the fair order is placed before the dictating member for pronouncement	08.02.2023
Date on which the fair order comes back to the Sr. PS/ PS	08.02.2023
Date on which the final order is uploaded on the website	08.02.2023
Date on which the file goes to the Bench Clerk	08.02.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	