

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

**BEFORE,
SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.4455/Del/2018
(ASSESSMENT YEAR 2011-12)**

Noida Power Company Limited Commercial Complex H-Block Alpha-II, Sector Greater Noida-201 310 PAN-AAACN 4984D (Appellant)	Vs.	The Dy.CIT Circle-2, Noida (Respondent)
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Appellant by	Mr. Kanchal Kaushal, FCA and Mr. Kshitij Bansal, CA
Respondent by	Mr. Jitender Chand, Senior Departmental Representative ("SR- DR" for short)

ORDER

PER ANADEE NATH MISSHRA, AM:

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals)-1, Noida ["Ld. CIT(A)", for short], dated 28/03/2018 for Assessment Year 2011-12. Grounds taken in this appeal are as under:

1. *That on the facts and circumstances of the case, the learned CIT(Appeals) erred in holding that tax is deductible at source on payment of lease rent to Greater Noida Industrial Development Authority and directing the Assessing Officer to proceed u/s. 150 of the Income-tax Act, 1961 without giving the appellant an opportunity of being heard and accordingly the action of the learned CIT(Appeals) is in violation of principle of natural justice.*
 2. *That the learned CIT(Appeals) erred in holding that the provisions of section 150 of the Income tax Act, 1961 is applicable in the present case.*
 3. *That the learned CIT(Appeals) failed to appreciate that time limit to issue notice under section 148 of the Income-tax Act, 1961 had already expired for the subject assessment year at the time when the order under section 154 of the Income-tax Act, 1961 was passed by the Assessing Officer.*
 4. *That the learned CIT(Appeals) erred in holding that tax is deductible on payment of lease rent made to Greater Noida Industrial Development Authority.*
 5. *That the appellant craves leave to add, amend, modify, rescind, supplement or alter any of the grounds stated hereinabove either before or at the time of hearing of this appeal.”*
- (B) At the time of hearing, the Ld. Authorized Representative (“Ld. AR”, for short) for the assessee submitted that the assessee wished to withdraw this appeal. The Ld. Sr. DR for Revenue stated that Revenue had no objection to withdrawal of the appeal by the assessee. In view of the foregoing, the assessee is permitted to withdraw this appeal. Accordingly, the appeal is dismissed as withdrawn.
- (C) For statistical purposes, the appeal is dismissed.

(D) This order was pronounced on 14/02/2023 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing and is signed on 14/02/2023.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 14/02/2023

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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI