

IN THE INCOME TAX APPELLATE TRIBUNAL
PANAJI BENCH, PANAJI – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.46 to 48/PAN/2023
निर्धारण वर्ष / Assessment Years : 2013-14 & 2015-16

Devashri Nirman LLP, Dempo House, Campal, Panaji- 403001 PAN : AABFD2012N	Vs.	ACIT, Circle-1, Panaji.
Appellant		Respondent

Assessee by : Miss Rucha Vaidya
Revenue by : Shri Badrinath Yamaji Chavan

Date of hearing : 14.11.2023
Date of pronouncement : 15.11.2023

आदेश / ORDER

PER BENCH :

These are the appeals filed by assessee against the separate orders of the National Faceless Appeal Centre, Delhi [‘NFAC’] dated 09.02.2023 for the assessment years 2013-14 and 2015-16 respectively.

2. Since the identical facts and common issues are involved in all the above captioned three appeals of the assessee, we proceed to dispose of the same by this common order.

3. At the outset, the ld. AR for the appellant filed a letter dated Nil seeking permission to withdraw the above captioned appeals.

The relevant contents of the said letter are as under :-

“..... All three AYs had a common issue of deduction u/s 80IB(10). The Commissioner (Appeals) in all three AYs followed the order of the Hon’ble High Court of Bombay at Goa in the assessee’s own case for earlier AYs and therefore allowed proportionate deduction u/s 80IB (10). Since the issue is covered by the order of the jurisdictional high court, the assessee does not wish to pursue the captioned appeals in the present AYs. In the appeal for AY 2013-14, three additional issues regarding ad hoc disallowances of entertainment and hospitality expenses, service charges and conveyance expenses are present. However, due to the amounts involved being less, the assessee does not wish to press these issues as well. The Hon’ble Bench was pleased to permit the assessee to file the present letter in order to withdraw the appeals for all three AYs.”

4. On the other hand, the ld. Department Representative has no serious objection to permit the withdrawal of the above captioned appeals.

5. In the circumstances, we hereby grant permission to the appellant to withdraw the appeals. Accordingly, the above captioned three appeals stands dismissed as withdrawn.

6. In the result, the above captioned three appeals filed by the assessee stands dismissed as withdrawn.

Order pronounced on this 15th day of November, 2023.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 15th November, 2023.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. DR, ITAT, Panaji.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.