

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No. 2235/Del/2023
(Assessment Year: 2019-20)

Indus Towers Ltd, 4 th Floor, DLF Cybercity Building No. 10, Tower- A, DLF QE SO, Gurgaon (Appellant) PAN:AADCB0274F	Vs. Assistant Director of Income Tax, CPC, Bangalore, (Respondent)
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Assessee by :	Shri Ankit Agarwal, CA
Revenue by:	Shri Sandeep Kr. Mishra, Sr. DR

Date of Hearing	25/01/2024
Date of pronouncement	25/01/2024

ORDER

PER M. BALAGANESH, A. M.:

1. This appeal has been filed by the assessee against the order u/s 250, of the National Faceless Appeal Centre (NFAC), Delhi dated 08.06.2023.
2. At the outset the Ld. AR requested for withdrawal of the appeal preferred by it and took our attention to letter dated 23.01.2024 of the Ld. AR requesting that this appeal may be allowed to be withdrawn for the reason that assessee has filed two appeals pertain to same matter and for same Assessment Year, the assessee wishes to withdraw online appeal No. 2235/Del/2023. The application for withdrawal of appeal is as under:-

"January 23, 2024

*To.
The Registrar, Income Tax Appellate Tribunal ('ITAT') Delhi*

Respected Sir,

Ref: Indus Towers Limited (formerly Bharti Infratel Limited) ('Indus'/ 'appellant'/ 'us') PAN: AADCB0274F Assessment Year (AY): 2019-20

Sub: Withdrawal of online appeal (ITA 2235/DEL/2023) dated 7th August 2023

This is with reference to filing of appeal before the Hon'ble ITAT under section 253 of the Income Tax Act, 1961 ('the Act') against the order passed by the Hon'ble Commissioner of Income Tax- Appeal vide dated 8th June 2023 under section 250 of the Act.

In this regard, this is to inform your goodself that initially the appellant had tried filing appeal through online mode on ITAT portal, however, the same couldn't be filed due to technical glitches. Therefore, the appellant filed the said appeal in paper form on 28th July 2023 and an number ITA 2172/DEL/2023 was assigned (a copy of acknowledgment is enclosed Annexure 1). Subsequently, on 7th August 2023, the appellant filed the same appeal electronically on conservative basis to avoid any confusion regarding the procedure for filing appeal. On filing of the electronic appeal, a separate appeal number ITA 2235/DEL/2023 was assigned (a copy of acknowledgment is enclosed Annexure 2).

Since both appeals (having two separate appeal numbers) pertain to same matter and same AY, the appellant wishes to withdraw online appeal (ITA 2235/DEL/2023), hearing of which is fixed on 25th January 2024 and request the Hon'ble Bench to take up the manually filed appeal ITA 2172/DEL/2023, hearing of which is fixed on 1 February 2024.

Yours sincerely,

For Indus Towers Limited (formerly Bharti Infratel Limited)

(Authorised Signatory)"

3. The Ld. DR does not have any objection for the said request of the Id AR.

4. We have gone through the request submitted by the Ld. AR and since the DR does not have any objection, the appeal is allowed to be withdrawn.

5. In the result the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 25/01/2024.

-Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 25/01/2024
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi