

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 1833/DEL/2020 (A.Y. 2017-18)

The State Trading Corporation
Jawahar Vyapar Bhawan
Tolstoy Marg, New Delhi

Vs.

The A.C.I.T.
Circle - 25(1)
New Delhi

PAN: AAAC 0102 F

(Applicant)

(Respondent)

Assessee By : Ms. Deepti S. Jain, AR

Department By : Shri Atiq Ahmed, Sr. DR

Date of Hearing : 22.02.2024

Date of Pronouncement : 22.02.2024

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the
ld. CIT -9, New Delhi dated 28.08.2020 pertaining to A.Y 2017-18.

2. The Id. counsel for the assessee submitted an application dated 26.04.2024 stating that the Hon'ble Supreme Court in the case of Union of India vs Exide Industries has held that provision of leave encashment should be allowed on actual basis, hence requested for dropping of appeal.

3. Noting the contents of the application, the appeal is dismissed as withdrawn.

4. In the result, the appeal of the assessee in ITA No. 1904/DEL/2023 is dismissed as withdrawn.

The order is pronounced in the open court on 22.02.2024.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 22nd FEBRUARY, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
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