

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "A" BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.Nos.82 to 87/PUN./2024
Assessment Year 2015-2016

Ambit Software Private Limited, Office No.104, First Floor, The Chambers, Nagar Road, Viman Nagar, PUNE - 411 014. Maharashtra. PAN AAFCA9195G	vs.	The Income Tax Officer, Ward-1, Room No.114, 1 st Floor, Aayakar Sadan, Bodhi Towers, Salisbury Park, Gultekadi, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Abhay Avchat
For Revenue :	Shri Ramnath P. Murkunde

Date of Hearing :	26.04.2024
Date of Pronouncement :	26.04.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

These assessee's six appeals for assessment year 2015-16, arise against the CIT(A), Pune-10, Order in appeal No.PN/CIT(A)10/ACIT(CPC)-TDS/93/18-19/379, dated 30.07.2019, involving proceedings u/s.154 r.w.s.200A of the Income Tax Act, 1961 (in short "the Act").

2. During the course of hearing, Mr. Abhay Avchat, vide letter dated 26.04.2024, seeks permission of the tribunal for withdrawal of these appeals reading as under :

**BEFORE THE INCOME TAX APPELLATE TRIBUNAL, PUNE
A BENCH, PUNE**

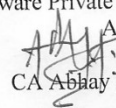
APPEAL NO. ITA - 82/PUN/2024 to ITA - 87/PUN/2024	Assessment Year 2015-16
Appellant
Ambit Software Private Limited	V/s
The Income Tax Officer, TDS, Ward - 1, PuneRespondent

Dear Sir,

Assessee : **Ambit Software Private Limited**
 A.Y. : 2015-16
 Subject : Furnishing of information and request for withdrawal of appeal
 Date of hearing – April 26 2024

1. In the captioned matter, this refers to the hearing of assessee's appeal scheduled on April 26, 2024 before your honour. There are six appeals filed by the assessee company against levy of late fees u/s 234E for belated filing of quarterly TDS statements / returns.
2. The appeals relate to FY 2014-15 which covered first three quarters each in respect of TDS quarterly statements in form 24Q and 26Q. Thus there are six appeals for hearing.
3. The assessee company filed rectification application before the ITO TDS against levy u/s 234E which was charged in the intimation processed u/s 200A for each quarter. However the TDS CPC did not rectify the same. Therefore, Assessee Company filed appeal against the rectification order passed by the TDS CPC center u/s 154.
4. While filing appeal before the CIT A in Form 35, instead of filing separate appeal for each quarter, the assessee company inadvertently filed single / common appeal for all the four quarters taken together. In Form 35 filed before the CIT A, the assessee company agitated aggregate levy u/s 234E for the entire year covering four quarters together. Kindly refer grounds of appeal and statement of facts uploaded along-with form 35, where aggregate levy u/s 234E for the entire year can be seen. This copy of Form 35 is appended to each appeal filed in Form 36 before your honor. Therefore copy of form 35 is common for all the six tribunal appeals. However, while passing appellate order, the CIT A mentioned particulars of levy / demand pertaining to quarter 4 only and not for the year.
5. This happened merely due to inadvertence and unintentionally. In view of the aforesaid, the assessee company desires to withdraw the appeals filed before your honor (ITA - 82/PUN/2024 to ITA - 87/PUN/2024) with immediate effect.
6. Without prejudice to this, the assessee company requests your honor to permit it to and reserves its right to agitate / pursue appeals before the CIT (A) for these quarters of FY 2014 15.
7. Kindly take the request letter on record and acknowledge.

Thanking you,

Yours faithfully,
 For Ambit Software Private Limited
 Appellant

 CA Abhay Avachat
 AR
 Pune, April 26, 2024

3. Learned DR has no objection.

4. We, therefore, dismiss the appeals of the assessee as withdrawn in above terms. A copy of this common order be placed in the respective case files. Ordered accordingly.

Order pronounced in the open Court on 26.04.2024.

Sd/-
[RAMA KANTA PANDA]
VICE PRESIDENT

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 26th April, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune-12, Pune.
4.	The Pr. CIT, Pune concerned
5.	D.R. ITAT, "A" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.