

**आयकर अपीलीय अधिकरण "सी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.80/PUN/2024  
निर्धारण वर्ष / Assessment Year : 2020-21**

Kasper Pieter Tideman, 303, Metro House, 7B, Mangaldas Road, Koregaon Park, Pune-411001  PAN : AAQPT2042R	<b>Vs.</b>	Income Tax Officer, Ward – 7(1), Pune
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

Assessee by :	Shri Pratik Sandbhor
Department by :	Shri Nitin Patil
Date of hearing :	22-07-2024
Date of Pronouncement :	23-07-2024

**आदेश / ORDER**

**PER ASTHA CHANDRA, JM :**

The appeal filed by the assessee is directed against the order dated 21.11.2023 of the Ld. Commissioner of Income Tax (Appeals), Patna ["CIT(A)"] pertaining to Assessment Year ("AY") 2020-21.

2. The assessee has filed an application dated 12.07.2024 to withdraw the appeal. The relevant extract of the application reads as under :

*"The appeal of the appellant against the Order u/s 154 for A.Y. 2020-21 on the very issue of allowability of foreign tax credit in case of belated filing of Form 67 was pending before the ld. CIT(A).*

*It is brought to the attention of the Hon'ble Bench that the said appeal has been heard by the ld. CIT(A) and after considering the judicial decisions of various ITAT, the appeal has been decided in favour of the appellant vide order dated 10/07/2024. Copy of the said order of CIT(A) is enclosed herewith.*

*Therefore the disallowance of foreign tax credit to the appellant has been deleted and the appellant has been granted the foreign tax credit for A.Y. 2020-21 in the appeal against 154 Order. In light of the above development the appellant is no more aggrieved for A.Y. 2020-21 and is therefore willing to withdraw the appeal in ITA No. 80/PUN/2024 against the order u/s 143(1) for A.Y. 2020-21."*

3. Shri Nitin Patil, representing the Department submitted that the Department has no objection in case the assessee wishes to withdraw the appeal.

4. In view of the above request of the assessee, the appeal is hereby dismissed as withdrawn.

5. In the result, the appeal of the assessee in ITA No. 80/PUN/2024 is dismissed as withdrawn.

**Order pronounced in the open court on 23<sup>rd</sup> July, 2024.**

Sd/-  
(Inturi Rama Rao)  
**ACCOUNTANT MEMBER**

Sd/-  
(Astha Chandra)  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 23<sup>rd</sup> July, 2024.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "सी" बेंच,  
पुणे / DR, ITAT, "C" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune