

**INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH "DB": NEW DELHI**

**BEFORE SHRI VIMAL KUMAR, JUDICIAL MEMBER AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 1970/DDN/2018
Assessment Year: 2012-13

Delta Power Solution (India) Pvt. Ltd., Plot N.38, Phase-I, Sector 5, IIE, Pant Nagar, Rudrapur, Distt. U.S. Nagar, Uttarakhand PIN 263 153 PAN No. AACCD5896N	Vs.	ACIT. Circle-1, Haldwani
(Appellant)		(Respondent)

ITA No. 1996/DDN/2018
Assessment Year: 2012-13

ACIT. Circle-1, Haldwani	Vs.	Delta Power Solution (India) Pvt. Ltd., Plot N.38, Phase-I, Sector 5, IIE, Pant Nagar, Rudrapur, Distt. U.S. Nagar, Uttarakhand PIN 263 153 PAN No. AACCD5896N
(Appellant)		(Respondent)

Assessee by:	Shri Salil Kapoor, Adv.
Department by:	Shri A.S. Rana, Sr. DR
Date of Hearing:	17.04.2025
Date of pronouncement:	17.04.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The cross-appeals by the Assessee and Revenue against order dated 21.12.2017 of the Learned Commissioner of Income-Tax (Appeals), Haldwani (hereafter referred to as “Ld. CIT(A)”) arising out of assessment order dated 18.03.2016 (hereinafter referred to as “the AO”) under Section 143(3)/92C(4) of the Income-Tax Act,1961 (hereinafter referred to as “the Act”) pertaining to assessment year 2012-13.

2. The time of hearing, Learned Departmental Representative appearing on behalf of the Revenue prayed for withdrawal of appeals as per letter dated 20.03.2025 by the ITO (Headquarter), Office of the PCIT to the JCIT, Haldwani.

3. Learned Authorized Representative for the appellant/assessee through application dated 16.04.2025 submitted that since the department seeks to withdraw the appeal, the appeal of appellant/assessee becomes infructuous.

4. In view of submission of the learned Departmental Representative, the appeal filed by the Revenue in ITA No.1996/Del/2018 is dismissed as withdrawn and in view of the submission of the Ld. Counsel for the appellant/assessee, appeal of the assessee in ITA No.1970/Del/2018 is also dismissed as not pressed.

5. In the result, both the cross-appeal Nos.1996/Del/2018 and 1970/Del/2018 are dismissed as withdrawn and not pressed respectively.

Order pronounced in the open court on 17/04/2025.

Sd/-

**(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 22 /04/2025

Mohan Lal

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

ASSISTANT REGISTRAR
ITAT, New Delhi