

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.2023/Del/2025
(ASSESSMENT YEAR: 2018-19)

Shillong Expressway Private Limited, 601,602, 6 th Floor, Windsor House, Off CST Road, Kalina, Santacruz (East), Mumbai-400098 Maharashtra. PAN:AAOCS3427L	Vs.	DCIT, Circle-22(2), Delhi.
(Appellant)		(Respondent)

Assessee by	Ms. Hinal Shah, CA and Ms. Nidhi Agarwa, CA
Department by	Shri Pradumna Kumar Singh, Sr. DR

Date of hearing	03.09.2025
Date of pronouncement	03.09.2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (the CIT(A) in short), dated 15.01.2025 u/s 250 of the Income Tax Act, 1961 for Assessment Year 2018-19.

2. At the time of hearing, the Ld. Counsel for the Assessee filed a letter dated 28.08.2025 and expresses the desire to withdraw the present appeal as the rectification application filed by the assessee was allowed by the AO and substantial additions / disallowance made stood rectified, copy of such order is also placed on records. Relevant extract of the letter is reproduced as under:

"The Appellant refers to the captioned appeal fixed for hearing before the Hon'ble 'G' Bench of the Income Tax Appellate Tribunal, Delhi ("Tribunal") on 03 September 2025.

In this regard, the Appellant most humbly submits that Ground Nos. 1, 2 & 3 of the captioned appeal are legal grounds. Further, Grounds which pertain to the adjustments made on merits as under.

- Ground No. 4: Double addition of Rs. 4,73,32,832/- relating to Ind AS adjustment while computing the total income under the normal provisions of the Act.
- Ground No. 5: Double disallowance of Rs. 38,016/- u/s 40A(3) of the Act while computing the total income under the normal provisions of the Act.
- Ground No. 6: Double addition of Rs. 1,25,37,613/- representing one fifth of the transition amount as referred to in section 115JB(2C) of the Act while computing the book profits under MAT computation
- Ground No. 7: Incorrect consideration of rate of tax for calculating the tax liability under the normal provisions of the Act as 30% instead of 25%.
- Ground No. 8: Excess levy of Interest u/s 234C of the Act

With respect to the Ground Nos. 4, 5, 6, 7 & 8 of the captioned appeal, the Appellant had also filed a rectification application under section 154 of the Act against the assessment order passed under section 143(3) read with sections 143(3A) & 143(3B) of the Act, with the Learned Assessing Officer ("Ld. AO").

The Appellant humbly submits that the Ld. AO has passed an order under section 154 of the Act dated 21 August 2025 (received by the Appellant on 29 August 2025) deleting the adjustments referred to in the Ground Nos. 4, 5, 6, 7 & 8 of the appeal. A copy of the Order passed under section 154 of the Act is attached herewith as **Annexure 1**.

It is submitted that since the Appellant has been granted relief by the Ld. AO vide the aforesaid rectification order, all the substantive grounds in relation to the present appeal before Your Honours have become academic and therefore, to be treated as infructuous. In view of the foregoing, the Appellant most humbly requests Your Honours to allow the withdrawal of the captioned appeal.

We trust Your Honours will accede to our request and oblige.
The inconvenience caused is sincerely regretted."

3. The Ld. Sr. DR for Revenue expressed no objection against withdrawal of the appeal by the assessee.

4. In view of the foregoing; the appeal filed by the assessee is dismissed as withdrawn

Order pronounced in the open Court on 03.09.2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 10.09.2025.

PK/Sr. Ps

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi