

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
BENCH "DB"**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No.132/DDN/2024 (A.Y 2022-23)

| | | |
|--------------------------|-----------------------------|--|
| ACIT Dehradun | Vs. | Solar Turbines International Company 14, Tractor Road Singapore, Singapore - 627973 |
| Appellant | | Respondent |
| Appellant by | Sh. Mohan Lal Joshi, Sr. DR | |
| Respondent by | Withdrawal of appeal | |
| Date of Hearing | 10/09/2025 | |
| Date of Pronouncement | 12/09/2025 | |

ORDER

PER MANISH AGARWAL AM:

The present appeal is filed by the revenue against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), Noida dated 22.05.2024 for the Assessment Year 2022-23 arising out of the order of the Assessing Officer vide order dated 20.02.2024 pertaining to A.Y. 2022-23.

2. At the outset, at the request of the Ld. Sr. DR has moved the following application :-



OFFICE OF THE
DY. COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), CIRCLE-2,
AAYAKAR BHAWAN 13- A, SUBHASH ROAD, DEHRADUN-248001, UTTARAKHAND
email: dehradun.ddit.it2@incometax.gov.in

DCIT (Intl. Tax.)/Cir-2/Misc/DDN/2025-2026/130

Dated: 02.09.2025

19/09/25 To

The Registrar
Income Tax Appellate Tribunal
Dehradun Bench,
Dehradun.

(Through proper: channel)

Sub: Request for withdrawal of appeal before Hon'ble ITAT in consequence to enhancement of monetary limits vide circular No.09/2024 dated 17.09.2024 (F.No.279/misc./M-74/2024-ITJ)-regarding

Please refer to subject cited above.

2. In this connection, it is submitted that the Commissioner of Income Tax (Intl. Taxation), New Delhi has accorded approval for withdrawal of appeal pending before the Hon'ble ITAT, in the following case, in view of low tax effect as per CBDT Circular No. 09/2024 dated 17.09.2024:

| S.No | Name of the Assessee | AY | Appeal No. | Tax effect |
|------|----------------------------------|---------|--------------|-------------|
| 1 | Solar Turbines International Co. | 2022-23 | 132/DDN/2024 | 58,66,760/- |

3. It is accordingly requested that the appeal in the aforesaid cases may be treated as withdrawn.

(Rajesh Patwal,
Dy. Commissioner of Income Tax,
(Intl. Taxation), Circle-2, Dehradun.

Copy: To the Addl. CIT (Intl. Tax.), Dehradun, (Departmental Representative) with request to file up the matter before Hon'ble ITAT.

Dy. Commissioner of Income Tax
(Intl. Taxation), Circle-2, Dehradun

Handwritten signature in blue ink, possibly reading "Shud as when" or similar, enclosed in a blue oval.

6. Noting the contents of the above application, the Appeal of the Revenue is dismissed as withdrawn. However, revenue is at liberty to approach the Tribunal for reinstatement of appeal in case the matter is covered by any exception provided in board circular.

Order pronounced in the open court on 12 September, 2025.

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Date:- 12.09.2025

NEHA, Sr.P.S*

Copy forwarded to:

1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**