

**आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई**

IN THE INCOME TAX APPELLATE TRIBUNAL

' D' BENCH : CHENNAI

**श्री चंद्र पूजारी, लेखा सदस्य एवं श्री**

**जी. पवन कुमार न्यायिक सदस्य के समक्ष**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND SHRI G.PAVAN KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A.No.1142/Mds./2015

निर्धारण वर्ष /Assessment year : 2010-11

**Mr.M.Vydeswaran,**  
3D,Rams Maris Apartments,  
No.1,Lawsons Road,  
Cantonment,Trichy 620 001.  
**[PAN AAEPV 3858 R ]**  
**(अपीलार्थी/Appellant)**

**Vs.** The Assistant Commissioner of  
Income Tax,  
Circle 1(1),  
Tiruchirapalli-1.  
**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar,Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mr.Anurag Sahay, CIT DR  
सुनवाई की तारीख/Date of Hearing : 14-06-2016  
घोषणा की तारीख /Date of Pronouncement : 17 -06-2016

**आदेश / ORDER**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER**

This appeal of the assessee is directed against the order of the Commissioner of Income-tax, Trichy passed u/s.263 of the Act dated 27.03.2015 pertaining to assessment year 2010-11.

2. In this case, the original assessment was completed u/s.143(3) of the Act on 31.12.2012 wherein the AO made addition of ₹8.23 lakhs towards interest paid by the assessee which are not relating to the business. The Id. CIT issued notice u/s.263 of the Act on 16.05.2013. According to the Commissioner of Income Tax, the AO had not carried

on requisite enquiry before the completion of the assessment, as such the assessment order is erroneous and prejudicial to the interest of Revenue. Accordingly, Ld.CIT set aside the assessment order with a direction to redo the same after affording sufficient opportunity of being heard. Aggrieved, the assessee is in appeal before us.

3. At the time of hearing, Id.A.R filed a letter dated 14.06.2016 stating that assessee in this case has not interested in prosecuting this appeal and has sought permission from the Bench to withdraw the appeal. Considering the plea of assessee's counsel, we are inclined to permit the assessee to withdraw the appeal. Accordingly, this appeal is dismissed as withdrawn.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 17<sup>th</sup> June, 2016, at Chennai.

Sd/-

(जी. पवन कुमार)

**(G.PAVAN KUMAR)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

Sd/-

(चंद्र पूजारी)

**(CHANDRA POOJARI)**

**लेखा सदस्य /ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 17<sup>th</sup> June, 2016

**K S Sundaram**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

3. आयकर आयुक्त (अपील)/CIT(A)

5. विभागीय प्रतिनिधि/DR

2. प्रत्यर्थी/Respondent

4. आयकर आयुक्त/CIT

6. गार्ड फाईल/GF