

आयकर अपीलीय अधिकरण, 'एस.एम.सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, CHENNAI

श्री डी. मनमोहन, उपाध्यक्ष के समक्ष

Before Shri D.Manmohan, Vice President

आयकरअपीलसं./I.T.A.No.530/Mds/2015

(निर्धारणवर्ष / Assessment Year: 2003-04)

Mr. S.Thalavaipandian, No.26, II Cross Street, Mogappair West Garden, Phase-II, Chennai-600 037.	Vs	Assistant Commissioner of Income Tax, Central Circle-3(4) Chennai.
PAN: AWMP50356F		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Ms. K.Hemalatha, C.A.
प्रत्यर्थीकीओरसे/Respondent by	:	Dr. Nischal, JCIT

सुनवाईकीतारीख/Date of hearing	:	20 th April, 2015
घोषणाकीतारीख /Date of Pronouncement	:	20 th April, 2015

आदेश / ORDER

Per D.Manmohan, VP :

This appeal by the assessee is directed against the order passed by the CIT (A)-19, Chennai dated 30.12.2014 and it pertains to the assessment year 2003-04.

2. Addition of ₹ 3,50,000/- made by the Assessing Officer and confirmed by the CIT(A) is a subject matter of dispute before us. It was the case of the assessee before the tax authorities as well as before the Tribunal that ₹ 3,50,000/- was withdrawn from his business during the assessment year under appeal and the same money was reintroduced into business. No evidence whatsoever could be furnished to prove the same and, when pointed out, learned Authorized Representative submits that assessee may be permitted to withdraw his appeal.

3. Learned Departmental Representative has no objection in this matter.

4. In these circumstances, I dismiss the appeal filed by the assessee as withdrawn.

Order pronounced in the open court on 20th day of April, 2015 at Chennai.

Sd/-
(**डॉ. मनमोहन**)
(**D.Manmohan**)
उपाध्यक्ष / Vice President

चेन्नई/Chennai,
दिनांक/Dated 20th April, 2015
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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|-------------------------------|--------------------|-------------------------|
| 1. Appellant
(अपील)/CIT(A) | 2. Respondent | 3. आयकर आयुक्त |
| 6. गार्ड फाईल/GF. | 4. आयकर आयुक्त/CIT | 5. विभागीय प्रतिनिधि/DR |