

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH : KOLKATA

[Before Hon’ble Sri N.V.Vasudevan, JM & Shri Waseem Ahmed, AM]

I.T.A No. 2125/Kol/2014

Assessment Year : 2010-11

Sri Ujjal Chatterjee
Burdwan

-vs.-

A.C.I.T., Circle-3,
Asansol

[PAN : ABXPC 7916 M]

(Appellant)

(Respondent)

For the Appellant : Shri V.N.Purohit, FCA

For the Respondent : Smt. Sarabari Mukhopadhyay, JCIT, Sr.DR

Date of Hearing : 22.05.2017.

Date of Pronouncement : 22.05.2017.

ORDER

Per N.V.Vasudevan, JM

This is an appeal by the Assessee against the order dated 19.09.2014 of CIT(A)-Asansol Kolkata relating to AY 2003-04..

2. At the time of hearing the Id. Counsel for the assessee has filed an application praying for withdrawal of the appeal by the assessee. The assessee has explained the circumstances under which the present appeal was filed and the reasons as to why the assessee is seeking to withdraw the appeal as follows :-

“(1)That above appeal was filed against the order of the Id. CIT(A), Asansol dated 19.09.2014 against the additions sustained by him arising out of the order dated 15.07.2013 passed by the Id. AO u/s 2501143(3) of the Income Tax Act, 1961. The fact of the case is that the Id. CIT (A), Asansol vide his earlier order dated 05.06.2013 had sent on remand to the Id. AO to examine the following matters afresh (which are the subject matter of the present appeal too), which he ought to have examined himself during the course of appeal itself.

(a) Disallowance of payments made on bank holidays by application of rule 6DD;
(b) Addition of outstanding amount of Rs. 300,000/- payable to a creditor in respect of the same item of expenditure, which has been allowed in part by the Id. AO;

(2) That an appeal for the same assessment year i.e. A.Y. 2010-11 was also filed before the hon 'ble ITAT, Kolkata Bench being appeal no. 2079/Koll20 13 against the original order dated 05.06.2013 of the CIT(A), Asansol.

(3) that when the appeal no. 2079/Koll20 13 came up for hearing before the hon'ble IT A T, your appellant raised the additional ground/s regarding the action of the Id. CIT(A), Asansol in sending the matter back to the AO on remand instead of adjudicating the same himself, which the hon'ble IT A T was pleased to admit vide para 10 of the order dated 18.11.2016 as passed by the hon'ble ITAT, Kolkata Bench.

(4) that the hon 'ble ITA T vide para 11 of the aforesaid order dated 18.11.2016 passed in the aforesaid appeal no. 2079/Koll20 13 set aside the matter to the file of CIT(A) for deciding the matter himself and allowed the appeal of your appellant for statistical purposes.

PRAYER

In view of the facts stated in paragraph Nos. (3) & (4) above, the present appeal has, thus, become infructuous and it is most humbly and respectfully prayed that the present appeal may be kindly treated as Withdrawn. “

3. The prayer of the Id. Counsel for the assessee is accepted and the appeal is dismissed as withdrawn.
4. In the result, the appeal is dismissed as withdrawn.

Order pronounced in the Court on 22.05.2017.

Sd/-
[Waseem Ahmed]
Accountant Member

Sd/-
[N.V.Vasudevan]
Judicial Member

Dated : 22.05.2017.

[RG PS]

Copy of the order forwarded to:

- 1.Sri Ujjal Chatterjee, Goenka Park, N.S.B.Road, P.O.Raniganj Dist. Burdwan, Pn-713347 (WB)
2. A..C.I.T.-Circle-3, Asansol.
- 3..C.I.T.(A), Asansol 4. CIT- Asansol.
- 5.CIT(DR), Kolkata Benches, Kolkata.

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By Order

Asstt.Registrar, ITAT, Kolkata Benches

