

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

श्री डी. करुणाकरा राव , लेखा सदस्य  
एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष

**BEFORE SHRI D.KARUNAKARA RAO, AM  
AND SHRI VIKAS AWASTHY, JM**

**आयकर अपील सं. / ITA No.2131/PUN/2013  
निर्धारण वर्ष / Assessment Year : 2007-08**

Sudha Santhanam,  
34, Suyojana Society,  
Koregaon Park,  
Pune – 411 001  
PAN : ADEPS 5566J

.....अपीलार्थी / Appellant

**बनाम / V/s.**

DCIT, Circle-2,  
Pune

.....प्रत्यर्थी / Respondent

Appellant by : Shri S.N. Puranik  
Respondent by : Ms. Sabhana Parveen

सुनवाई की तारीख / <b>Date of Hearing : 19.09.2018</b>	घोषणा की तारीख / <b>Date of Pronouncement : 25.09.2018</b>
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**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM**

This appeal is filed by the Assessee against the order of CIT(A)-II, Pune, dated 28-05-2013 for the A.Y.2007-08.

2. There is delay of 30 days in filing this appeal before the Tribunal. In this connection, Ld. Counsel for the assessee drew our attention to the affidavit given by Dadasaheb Balbhim Bichitkar (Chartered Accountant) dated 10-12-2013 and demonstrated the delay. The contents of the affidavit read as under :

*"I have completed my Article Training of CA Course of The Institute of Chartered Accountants of India and at present I am working with R.D. Patil & Company Chartered Accountants, Pune.*

*In last week of September 2013, I was assigned to file Appeal to ITAT against the Appellate Order of CIT(Appeals) confirming Penalty u/s.271(1)(c) in case of Mrs. Sudha Santhanam for Assessment Year 2007-08.*

*However while proceeding on leave for CA Examination, preparation in the First Week of October 2013, **through inadvertence and under examination tension, I failed to communicate to CA R.D. Patil Sir that Appeal papers are remained to be prepared and filed.***

*In first week of December 2013 when the Assessing Officer called our office to confirm the payment of demand, then CA R.D. Patil Sir asked me to prepare an Application for Stay of Demand to be filed with ITAT, it is transpired that Appeal has remained to be filed by me through inadvertence and under Examination tension. This causes the delay in filing the Appeal to ITAT."*

3. After hearing the Ld. Counsel for the assessee and perusing the contents of the affidavit, we are of the opinion that there was a reasonable cause for the assessee to file the appeal before the ITAT with delay of 30 days. The lapse on the part of staff of the Chartered Accountants office should not make the assessee helpless. Therefore, we condone the delay and admit the appeal for adjudication.

4. However, at the outset, Ld. Counsel for the assessee referring to the assessee's letter dated Nil submitted that assessee wants to withdraw the appeal filed by him. The reason for such withdrawal as mentioned in the request application of the assessee reads as under :

*"I am told that my AR has made submission and argued the appeal at length.*

*However, same was released and is refixed.*

*Anyway, I have **decided not to pursue the Appeal**, I have already paid Tax dues etc.*

*I may please be **allowed to withdraw the Appeal.**"*

5. Ld DR has no objection for withdrawal of the appeal by the assessee.

6. On perusal of the assessee's letter and having no objection from the side of Ld. DR, we allow the request of the assessee to withdraw the appeal. Accordingly, the grounds raised by the assessee in the appeal are dismissed as 'withdrawn'.

7. In the result, appeal of the assessee is dismissed as 'withdrawn'.

Order pronounced in the open court on 25<sup>th</sup> September, 2018.

Sd/-

Sd/-

(विकास अवस्थी /VIKAS AWASTHY) (डी. करुणाकरा राव/D. KARUNAKARA RAO)  
न्यायिक सदस्य/JUDICIAL MEMBER लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 25<sup>th</sup> September, 2018.  
Satisb

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals)-II, Pune
4. The CIT-II, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune