



**IN THE INCOME TAX APPELLATE TRIBUNAL,
RANCHI BENCH, RANCHI**

**BEFORE S/SHRI N.S SAINI, ACCOUNTANT MEMBER
AND PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.295/Ran/2017
Assessment Year : 2013-14

Anand Kumar Gupta, Suresh Colony, Hazaribag	Vs.	ITO, Ward 2(1), Aayakar Bhawan, Hazaribag
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : Shri Denesh Chandra Agarwal, Adv
Revenue by : Shri A.K.Mohanty, JCIT

Date of Hearing : 27/11/ 2018
Date of Pronouncement : 27/11/ 2018

ORDER

Per N.S.Saini, AM

This is an appeal filed by the assessee against the order of the CIT(A), Hazaribag, dated 27.9.2017 for the assessment year 2013-14.

2. At the time of hearing, Id Authorised Representative of the assessee filed a petition dated 27.11.2018 stating as under:

' In this case the Hon'ble ITAT had dismissed the appeal filed by the department on 13.8.18. The points taken in the departmental appeal was 'that the Id CIT(A) income relates to Anand Kumar Gupta, HUF seems to be true, the same may be verified by the AO unjustified'. The Id CIT(A) Hazaribag pm the basis of dismissal of appeal by the Hon'ble ITAT has directed the AO to consider the sale proceeds of land in the hands of HUF as per provisions of section 150 in assessment



years 2012-13 and 2014-15. No second appeal has been preferred by the department in the assessment years 2012-13 and 2014-15.

In this appeal for the assessment year 2013-14 the main issue was regarding consideration of capital gains in the hands of HUF instead of individual. Since the grievance has been redressed the petitioner would like to withdraw this appeal.'

3. In view of above, we dismiss the appeal of the assessee as withdrawn.

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

Order pronounced on 27/11/2018.

Sd/-

sd/-

(Pavan Kumar Gadale)
JUDICIALMEMBER

(N.S Saini)
ACCOUNTANT MEMBER

Ranchi; Dated 27/11/2018
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Anand Kumar Gupta, Suresh Colony, Hazaribag
2. The Respondent. ITO, Ward 2(1), Aayakar Bhawan, Hazaribag
3. The CIT(A)- Hazaribag
4. Pr.CIT- Hazaribag
5. DR, ITAT, Ranchi
6. Guard file.
//True Copy//

By order

Sr. Pvt.Secretary,
ITAT, Ranchi on
tour