

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं डा. बी.आर.आर. कुमार, लेखा सदस्य
BEFORE: Sh. SANJAY GARG, JM & DR. B.R.R. KUMAR, AM

आयकर अपील सं./ ITA No. 173/Chd/2018
निर्धारण वर्ष / Assessment Years : 2009-10

The Kalgidhar Trust C/o Parikshit Aggarwal (FCA) # 1238, Sector-22B Chandigarh	बनाम	The DCIT(E), C-2 CR Building, Chandigarh
स्थायी लेखा सं./PAN NO: AAATT1307M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri. Parikshit Aggarwal
राजस्व की ओर से/ Revenue by : Shri. G.S. Phani Kishore

सुनवाई की तारीख/Date of Hearing : 15/11/2018
उद्घोषणा की तारीख/Date of Pronouncement : 10/12/2018

आदेश/Order

PER DR. B.R.R. KUMAR, A.M:

The present appeal has been filed by the Assessee against the order of the Ld. CIT(A), Shimla (H.P.) dt. 30/12/2017.

2. In the present appeal Assessee has raised the following grounds:

1. That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in confirming the action of the Ld. AO wherein he had erred in reopening and concluding the assessment u/s 148 r.w.s. 147 of the Act.
2. That on the facts, circumstances and legal position of the case, the Worthy CIT has erred in confirming the action of the Ld. AO wherein he had erred in completing the impugned assessment u/s 147 without the issuance of valid notice u/s 143(2) of the Act after the filing of return of income in pursuance to notice u/s 148.

3. During the hearing before us, the Ld. AR has filed a letter dt. 15/11/2018, withdrawing the present appeal, with liberty to file cross objection against the appeal of the Revenue if required.

4. Ld. DR has not opposed to the proposal of the Ld. AR withdrawing the appeal. Hence the appeal is hereby dismissed as withdrawn.

Order pronounced in the open Court.

Sd/-

Sd/-

संजय गर्ग / (SANJAY GARG)
न्यायिक सदस्य/ Judicial Member

डा. बी.आर.आर. कुमार / (DR. B.R.R. KUMAR)
लेखा सदस्य/ Accountant Member

Date: 10/12/2018
AG

Copy of the order forwarded to :

1. The Appellant, 2. The Respondent 3. CIT, 4. DR, ITAT, CHANDIGARH, 5. Guard File