

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में ।
**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI ANIL CHATURVEDI, AM
AND
SHRI PARTHA SARATHI CHAUDHURY, JM**

आयकर अपील सं. / ITA No.70/RPR/2015
निर्धारण वर्ष / Assessment Year : 2010-11

Hira Ferro Alloys Ltd.,
567B Urla Inds. Area,
Raipur

PAN : AAACH5697M

.....अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax-1,
Central Revenue Bldg.,
Civil Lines, Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B. Doshi
Revenue by : Shri R.P. Namdeo

सुनवाई की तारीख / Date of Hearing : 15.01.2019
घोषणा की तारीख / Date of Pronouncement : 15.01.2019

आदेश / ORDER

PER ANIL CHATURVEDI, AM :

This appeal filed by the Revenue is emanating out of the order of Commissioner of Income Tax-1, Raipur dated 24-03-2015 passed u/s. 263(1) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for the A.Y. 2010-11.

2. The assessee has filed an application dated 14-01-2019 to withdraw the appeal. The relevant extract of the application reads as under :

- “1. The above mentioned appeal has been fixed for hearing before Hon'ble Bench on **15.01.2019**, which has arisen out of order u/s. 263 dt. 24.03.2015, passed by Ld. CIT - I, Raipur.
2. As a result of order u/s 263, the original assessment order passed by the AO was set aside to the file of AO with specific directions. Thereafter, before the AO could have completed set aside assessment, search U/S 132 was conducted at the premises of assessee and therefore, pending assessments abated. This is how the set aside assessment before the AO for the year under consideration abated and the AO has not passed any order.
3. After the search, the assessee filed application before Hon'ble Settlement Commission, Additional bench, Kolkata, for determination of its undisclosed income. Hon'ble Settlement Commission has also passed final order u/s 245D(4) dt. 13.11.2018 in the matter. In such order, no addition has been made in respect of the two issues on which the assessment was set aside by Ld. CIT -I, Raipur. Therefore, since there has not been any adverse consequence in the case of assessee, the assessee wishes to withdraw the appeal filed.
4. Therefore, it is most humbly and respectfully requested that the assessee may kindly be permitted to withdraw the appeal.”

3. The Ld. D.R. on the other hand submitted that the Department has no objection in case the assessee wishes to withdraw the appeal.

4. In view of the written request made by the assessee the appeal is dismissed as withdrawn.

Order pronounced in open Court after hearing of the appeal on Tuesday, the 15th day of January, 2019.

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

Sd/-
ANIL CHATURVEDI
ACCOUNTANT MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 15th January, 2019.
RK

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

1. The Appellant.
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, I.T.A.T., Raipur

//True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.

		Date	
1	Draft dictated on	15.01.2019	Sr.PS/PS
2	Draft placed before author	15.01.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		