

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC-A” BENCH : BANGALORE**

BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER

ITA No.218/Bang/2019
Assessment year : 2014-15

M/s. Palace Garden Apartment Owners' Association, No.23/24, Palace Cross Road, Bangalore – 560 020. PAN : AABTP 1657 M	Vs.	Income Tax Officer, Ward – 2(2)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Narendra Sharma, Advocate
Revenue by	:	Shri. Sumer Singh Meena, Addl. CIT

Date of hearing	:	25.04.2019
Date of Pronouncement	:	26.04.2019

ORDER

Per Shri Jason P Boaz, A.M. :

This appeal by the assessee is directed against the order of CIT(A)-2, Bangalore, dated 27.11.2018 for Assessment Year 2014-15.

2. Briefly stated, the facts relevant for disposal of this appeal are as under:

2.1 The assessee filed its return of income for Assessment Year 2014-15 on 31.07.2014 declaring Nil income. The case was taken up for scrutiny for this Assessment Year. The assessment was concluded under section 143(3) of the Income Tax Act, 1961 (in short 'the Act') vide order dated 20.12.2016, wherein the assessee's

income was determined at Rs.5,49,883/-. The assessee's appeal was dismissed by CIT(A)-2, Bangalore vide the impugned order dated 27.11.2018.

3.1 Aggrieved by the order of the CIT(A)-2, Bangalore, dated 27.11.2018 for Assessment Year 2014-15, the assessee preferred this appeal before the Tribunal raising various grounds. However, at the outset of the hearing, the learned AR for the assessee, under instructions from the assessee has filed letter dated 25.04.2019 praying for withdrawal of this appeal which reads as under:


**BEFORE THE HON'BLE INCOME-TAX APPELLATE TRIBUNAL,
BENGALURU 'SMC' BENCH, BENGALURU**

M/s Palace Garden Apartment Owners Association	-----	Appellant
Assessment Year	-----	2014-15
In the matter of ITA No.	-----	218/Bang/19

Under the instructions from the above mentioned appellant, we submit the following for the kind consideration of the Hon'ble Bench as under:

1. The above mentioned appeal for AY 2014-15 was posted before the Hon'ble 'SMC' Bench on 24.04.2019.
2. The appellant had applied for rectification of the impugned order under section 154 of the Act before the Assessing Officer which has been disposed off.
3. Under the aforesaid circumstances, the appellant seeks leave of the Hon'ble Bench to permit it to withdraw the appeal filed by the appellant in ITA No. 218/Beng/19.
4. Accordingly, it is prayed that the appeal of the appellant may kindly be treated as withdrawn.

Place: Bengaluru
Date: 25.04.2019


Advocate for the Appellant

[V. Navendra Sharma]

Kas/199.3/2007

3.2 In view of the above letter dated 25.04.2018 filed by the learned AR for the assessee and the reasons cited therein (supra), the assessee's appeal being withdrawn, suo moto, is rendered infructuous and accordingly dismissed.

4. In the result, the assessee's appeal for Assessment Year 2014-15 is dismissed.

Order pronounced in the open court on this 26th day of April, 2019.

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore.

Dated: 26th April, 2019.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. CIT | 4. CIT(A) |
| 5. DR | 6. Guard file |

By order

Assistant Registrar,
ITAT, Bangalore.