

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, AHMEDABAD**

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI WASSEM AHMED, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 748/Ahd/2018

(निर्धारण वर्ष / Assessment Year: 2013-14)

<b>Vijaykumar M Upadhyay</b> B-49, Pancham Duplex, Nr. Vaishnav Park, Dabhoi Road, Soma Talav Char Rasta, Vadodara- 390001	<b>बनाम/ Vs.</b>	<b>DCIT</b> Circle-4(2), Baroda
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAL PU2 719 D</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Sanjay R. Shah, AR
प्रत्यर्थी की ओर से / Respondent by :	Shri Rajdeep Singh, Sr. DR

सुनवाई की तारीख / Date of Hearing	25/10/2019
घोषणा की तारीख /Date of Pronouncement	18/11/2019

**आदेश/ORDER**

**PER MAHAVIR PRASAD - JM:**

This appeal has been filed by the assessee against the order of Ld. CIT(A)-No. CAB/4-10271/2016-17dated 19.12.2017 under section 271(1)(c) of the Act.

2. When the matter was taken up for hearing Ld. Counsel Shri Sanjay R. Shah on behalf of the assessee moved an application for withdrawal of appeal for the reason smallness of amount and heavy litigation cost which assessee cannot afford.

3. The prayer of the assessee for withdrawal of appeal is accepted.

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 In the result, appeal of the assessee is dismissed as withdrawn.

**This Order pronounced in Open Court on 18/11/2019**

Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER

Ahmedabad: Dated 18/11/2019

TANMAY

TRUE COPY

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /  
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद ।