

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं श्री
श्री एस. जयरामन, लेखा सदस्य के समक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1041/Chny/2014
निर्धारण वर्ष /Assessment Year: 2007-08

Shri. Ravikumar Dhandhanian
No.17, F, Rajaji Road,
Salem – 636 007.

The Income Tax Officer
Ward – 1 (4),
Vs. No.3, Gandhi Road,
Salem – 636 007.

[PAN: ACGPD 9374E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. R. Lakshmi Ratan, Advocate
प्रत्यर्थी की ओर से /Respondent by : Mr. AR.V.Sreenivasan, JCIT

सुनवाई की तारीख/Date of Hearing : 18.12.2019
घोषणा की तारीख /Date of Pronouncement : 18.12.2019

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

This is an appeal filed by the Assessee against the order of the learned Principal Commissioner of Income Tax, Salem passed u/s.220(2A) of the Income Tax Act, 1961 dated 14.02.2019 in C.No.9503(1)/2018-19/PCIT/SLM dated 14.02.2019 for the Assessment Year 2007-08.

2. Mr. R. Lakshmi Ratan, Advocate represented on behalf of the Assessee and Mr. AR.V.Sreenivasan, JCIT represented on behalf of the Revenue.

3. At the time of hearing, it was fairly agreed by the learned Authorized Representative that the appeal is not maintainable in so far as an order u/s.220(2A) is not an appealable order before the Income Tax Appellate Tribunal. Consequently, he has prayed for permission "to withdraw the appeal with a liberty to obtain an alternative remedy." The learned Authorized Representative has also made an endorsement to that effect.

Consequently, the assessee is permitted to withdraw this appeal with liberty to obtain an alternative remedy. Accordingly, the appeal of the assessee is dismissed as withdrawn.

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

Order pronounced in the open Court on 18th December, 2019 in Chennai.

Sd/-

(श्री एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 18th December, 2019.

IA, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF