

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“H” BENCH, MUMBAI**

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 4451/Mum/2019  
(निर्धारण वर्ष / Assessment Years : 2010-11)

Kalpesh Vaghasia 701, 7 <sup>th</sup> Floor, Kingha Apartment, Juhu Tara Road, Juhu, Mumbai – 400 049.	<b>बनाम/ Vs.</b>	Pr. CIT -32 C-11, 2 <sup>nd</sup> Floor, Pratyakshakar Bhavan, Bandra, Mumbai 400 051.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAEPV7332E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Ms. Mamta Bansal

सुनवाई की तारीख / Date of Hearing	29/01/2020
घोषणा की तारीख/Date of Pronouncement	29/01/2020

**आदेश / O R D E R**

**PER SHRI VIKAS AWASTHY- JM:**

The present appeal filed by the assessee is against the order of Pr. CIT -32, Mumbai, dated 25.03.2019 passed u/s 263 of the Income Tax Act, 1961 (herein after referred to as ‘the Act’) for the A.Y 2010-11.

2. A copy of letter dated 28.1.2020 with a request to withdraw appeal has been received from the assessee. The relevant extract of the said letter is reproduced herein below:

- 2 -

“BEFORE HON’BLE ‘H’BENCH ON 29.01.2020

In the case of : Kalpesh Vaghasia  
Appeal No. : 4451/M/19  
Assessment year: 2010-11  
Sub: Request for withdrawal of appeal

*The above appeal is fixed for hearing on 29.01.2020 before the Hon’ble ‘H’Bench. In this respect it is stated that Pr. Commissioner of Income Tax has passed a revision order u/s 263 dated 25.03.2019 wherein certain directions were issued to the Assessing Officer. Against the said order, the assessee had filed the impugned appeal before the Hon’ble Tribunal. In the meantime, the Assessing Officer has passed the order u/s 143(3) r.w.s 263 of the Income tax Act, 1961 dated 16.12.2019 wherein he has verified the facts and no addition has been made on the issue raised in the revision order (copy enclosed).*

*In light of the same, the order passed by the ld. CIT has been rendered infructuous. Accordingly, the assessee wishes to withdraw the impugned appeal pending before your Honour in light of the order effect passed by AO. The assessee reserves its right to re-file the appeal in case the order passed by AO is again subjected to review.*

*We, request your Honour to kindly allow the same. Your Honour’s kind cooperation in the above matter will be highly appreciated. We nevertheless, are extremely sorry for the inconvenience, if any, caused to your Honour.*

*Thanking you,  
Yours faithfully,*

*Sd/-  
Kalpesh Vaghasia”*

3. Ms. Mamta Bansal, representing the department stated at the Bar that she has no objection if the assessee wishes to withdraw present appeal.

- 3 -

4. In the light of aforementioned request from the assessee to withdraw appeal, the appeal by the assessee is dismissed as withdrawn.

Order pronounced in the open court after hearing on Wednesday the, 29<sup>th</sup> day of January, 2020.

Sd/-  
(S.RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Sd/-  
(VIKAS AWASTHY)  
JUDICIAL MEMBER

Mumbai, Dated 29/01/2020

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER.

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai