

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI R.S.SYAL, VP AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA Nos. 922, 923 & 924/PUN/2018

निर्धारण वर्ष / Assessment Years : 2009-10, 2010-11 & 2011-12

M/s. Web Line Engineers,  
4/E, Sai Apartment, Shivsampada  
Parisar, Opp. Udyog Bhavan,  
Assembly Road,  
Kolhapur-416 001.  
PAN : AAAPW8811B

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Pr. Commissioner of Income Tax-2,  
Kolhapur.

.....प्रत्यर्थी / Respondent

Assessee by : Withdrawal Application  
Revenue by : Smt. Kesang V. Sherpa

सुनवाई की तारीख / Date of Hearing : 06.07.2020

घोषणा की तारीख / Date of Pronouncement : 06.07.2020

**आदेश / ORDER**

**PER BENCH:**

These three appeals preferred by the assessee emanates from the orders of the Ld. Pr. Commissioner of Income Tax-2, Pune dated 28.03.2018 for the assessment years 2009-10, 2010-11 & 2011-12 as per the grounds of appeal on record.

2. One application has been received on 06.07.2020 praying for withdrawing these appeals by stating as follows:

*“Most respectfully, it is submitted that the aforesaid appeal(s) has been fixed for hearing on Monday, 6<sup>th</sup> July, 2020. These appeal(s) are against the order under section 263 by Pr. CIT, Kolhapur setting aside the assessment under section 143(3) r.w.s.147 to the file of AO for de novo examination and disallowance of 100% of hawala purchases instead of restricting the same to GP ratio.*

*During the set aside proceedings, AO has accepted the contentions of assessee and passed the assessment order without any further additions.*

*As such proceeding with said appeals before ITAT would be of only academic interest and therefore, we desire with permission of Hon’ble Bench to withdraw all the appeals bearing ITA No. ITA/922-924/PUN/2018.”*

The Ld. DR has not objected to the prayer of the assessee for withdrawal of these three appeals. Hence, we permit the withdrawal. Appeals of assessee are dismissed being withdrawn.

3. In the result, all the appeals of assessee are dismissed being **‘withdrawn’**.

Order pronounced on 06<sup>th</sup> day of July, 2020.

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> July, 2020.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-2, Kolhapur.
4. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	06.07.2020	Sr.PS/PS
2	Draft placed before author	06.07.2020	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		