

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri Aby T. Varkey, Judicial Member)

**I.T.A. No. 2034/Kol/2019  
Assessment Year: 2014-15**

**Perfect Investment Consultancy Pvt. Ltd.....Appellant  
[PAN: AAACP 7150 P]**

**Vs.**

**ITO, Ward-1(4), Kolkata.....Respondent**

**Appearances by:**

*Sh. Vinod Kr. Jain, FCA, appeared on behalf of the Assessee.*

*Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue.*

Date of concluding the hearing : March 30<sup>th</sup>, 2021

Date of pronouncing the order : April 16<sup>th</sup>, 2021

**ORDER**

**Per J. Sudhakar Reddy, AM:**

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals)-12, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 28.09.2018 for the Assessment Year 2014-15.

2. There is a delay of 112 days in filing of the appeal. After hearing the contentions and perusing the petition for condonation of delay, we are convinced that the assessee was prevented from sufficient cause from filing of this appeal in time. Hence, we condone the delay and admit the appeal.

3. The assessee submitted that he is withdrawing the appeal for the reason that the assessee already received the required relief from the tax imposed in the protective assessment order. The ld. D/R had no objection to this appeal being dismissed as withdrawn. Thus we dismiss this case as withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

***Kolkata, the 16<sup>th</sup> April, 2021.***

Sd/-  
[Aby T. Varkey]  
Judicial Member

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

Dated: 16.04.2021

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

1. **Perfect Investment Consultancy Pvt. Ltd., C/o. RSVPC & Company, 41A, A.J.C. Bose Road, Suite No. 613, 6<sup>th</sup> Floor, Kolkata-700 017.**
2. **ITO, Ward-1(4), Kolkata.**
3. CIT(A)-12, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches