

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“RAIPUR” BENCH, RAIPUR**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& SHRI PAWAN SINGH, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. Nos. 52, 53, 55 to 58/RPR/2016  
(निर्धारण वर्ष / Assessment Years : 2006-07, 2007-08, 2009-10 to 2012-13)

<b>M/s. Shree Shyam Sponge &amp; Power Pvt. Ltd.</b> 1 <sup>st</sup> Floor, Mahamaya Tower, G.E. Road, Raipur (CG) Pin: 492001	<b>बनाम/</b> Vs.	<b>The Pr. Commissioner of Income Tax (Central),</b> Aayakar Bhawan, Hoshangabad Road, Bhopal (MP)
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAHCS1901N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Veekaas S. Sharma, C.A.
प्रत्यर्थी की ओर से/Respondent by :	Shri P. K. Mishra, CIT.DR

सुनवाई की तारीख / Date of Hearing	10/08/2021
घोषणा की तारीख /Date of Pronouncement	10/08/2021

**आदेश/O R D E R**

**PER BENCH:**

The captioned appeals directed at the instance of assessee arise from the common orders of the Pr. Commissioner of Income Tax (Central), Bhopal ('PCIT') against different assessment years as tabulated below:

ITA Nos.	Name of assessee	AY	PCIT's order dated	AO's order dated	AO's order under Section
52/RPR/16	M/s. Shree	2006-07	08.02.16	27.03.14	153A r.w.s.

	Shyam Sponge & Power Pvt. Ltd.				143(3) of the Income Tax Act, 1961 (in short 'the Act')
53/RPR/16	-Do-	2007-08	-Do-	-Do-	-Do-
55/RPR/16	-Do-	2009-10	-Do-	-Do-	-Do-
56/RPR/16	-Do-	2010-11	-Do-	-Do-	-Do-
57/RPR/16	-Do-	2011-12	-Do-	-Do-	-Do-
58/RPR/16	-Do-	2012-13	-Do-	-Do-	143(3) of the Act

2. When the matter was called for hearing, learned counsel for the assessee pointed out that while the captioned appeals have been presented against the revisional order of the Commissioner concerned under s.263 of the Act, the assessee is no longer prejudiced in view of the subsequent assessment order passed by the AO under s.143(3) r.w.s. 263 of the Act. He consequently submitted that in the light of subsequent events, he does not seek to press these infructuous appeals for disposal on merits.

3. The written communication from the representative of the assessee is reproduced hereunder:

*"Date: 03.08.2021*

*Before the Hon'ble Income Tax Appellate Tribunal, Raipur Bench,  
Raipur (C.G.)*

*Subject : Request for withdrawal of Appeal with a  
rider*  
*Appellant : M/s Shree Shyam Sponge & Power Limited*  
*ITA No. : 52 to 53/RPR/2016 and 55 to 58/RPR/2016*  
*Fixed for : 04.08.2021*  
*Assessment Year : 2006-07, 2007-08 and 2009-10 to 2012-13*

*Hon'ble Sir,  
Under instructions from our aforesaid client, we respectfully submit  
before your honor as under:-*

*It is respectfully submitted that the assessee was visited with the Search operation u/s 132 of the Income Tax Act, 1961, consequent upon search, assessment was completed u/s 153A r.w.s. 143(3) for A.Y. 2006-07 to 2012-13 vide order dated 27.03.2014. The Learned CIT exercised powers u/s 263 and held the assessment order passed u/s 153A r.w.s. 143(3) to be erroneous on certain issues and set aside the case for denovo assessment.*

*It is respectfully submitted that the assessee had filed the appeal before the Honorable Bench against the order u/s 263 passed by the Learned CIT.*

*Consequent upon the order u/s 263 and in pursuance thereto, the Learned A.O. had framed the assessment u/s 143(3) r.w.s. 263 vide order dated 27.06.2016, in the said assessment no adverse inference was drawn by the Learned A.O on the issues stated by the Learned CIT in the order u/s 263 and accordingly no additions were made.*

*Therefore, the present appeals pending before your honours have been rendered academic as no prejudice has been caused in the set aside assessment proceedings completed u/s 143(3) r.w.s. 263 pertaining to A.Y. 2006-07 to 2012-13, accordingly, the assessee hereby withdraws its appeal for A.Y. 2006-07, 2007-08 and 2009-10 to 2012-13 with a caveat that if any adverse inference is drawn in future against the assessee arising from order u/s 263 then the assessee may kindly be given the liberty to revive the appeal.*

*This request being in consonance with the principles of natural justice may kindly be acceded.*

*Submitted for your honors kind consideration.*

*Thanking you,*

*Yours faithfully,*

**For, V N D G & CO  
CHARTERED ACCOUNTANTS**

**(CA VEEKAAS S SHARMA)  
Counsel for the Appellant"**

4. In the light of the written communication and oral requests, the captioned appeals are dismissed as withdrawn.

**This Order pronounced in Open Court on 10/08/2021**

Sd/-  
(PAWAN SINGH)  
JUDICIAL MEMBER  
Raipur: Dated 10/08/2021

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

*True Copy*

*S. K. SINHA*

**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, रायपुर /  
DR, ITAT, RAIPUR
6. गार्ड फाइल / Guard file.

By order,

Sr. Private Secretary  
ITAT, Raipur (on Tour)