

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'C' BENCH, KOLKATA
[Virtual Court Hearing]
Before Shri P.M. Jagtap, Vice-President (KZ)
&
Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 70/KOL/2021
Assessment Year: 2012-2013**

***M/s. Anjaniputra Nirman Pvt. Limited,.....Appellant
68, Jessore Road, Diamond Arcade,
2nd Floor, Unit 216, Kolkata-700055
[PAN:AACCE8659E]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-12(2), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, 7th Floor,
Kolkata-700069***

Appearances by:

*Shri Bisweswar Ghosh, Advocate, appeared on behalf of the assessee
Shri Devi Sharan Singh, CIT (D.R.), appeared on behalf of the Revenue*

Date of concluding the hearing : September 01, 2021

Date of pronouncing the order : September 01, 2021

O R D E R

Per Shri P.M. Jagtap, Vice-President:-

This appeal filed by the assessee is directed against the order of Id. Principal Commissioner of Income Tax, Kolkata-4, Kolkata dated 12.03.2019 (as per the revised Form No.36) passed under section 263 of the Income Tax Act, 1961.

2. At the time of hearing before the Tribunal, the Id. Counsel for the assessee has submitted that the assessee in this appeal originally had inadvertently assailed the assessment order dated 30.12.2019 passed by the Assessing Officer under section 144 of the Act read with section 263 and after noticing the said mistake, a Revised Form No. 36 has been filed by the assessee assailing the order of the Id. Principal CIT dated 12.03.2019 passed under section 263. He has submitted that the assessee,

however, cannot change the nature of the appeal in toto by way of the revised appeal form as held by this Tribunal in the case of M/s. Goodpoint Stockist Pvt. Ltd. -vs.- PCIT-4, Kolkata vide order dated August 12, 2021 passed in ITA No. 82/KOL/2021. He has urged that the assessee may therefore be allowed to withdraw this appeal with the liberty to file a fresh appeal seeking that the time consumed in prosecuting the present appeal may not be taken into consideration for limitation purpose. Since the Id. D.R. has not raised any objection in this regard, we dismiss the appeal of the assessee as withdrawn with a liberty to the assessee to file the appeal afresh against the order of the Id. Principal CIT-4, Kolkata dated 12.03.2019 passed under section 263 seeking that the time consumed in prosecuting the present appeal may not be taken into consideration for limitation purpose.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on September 01, 2021.

Sd/-	Sd/-
(A.T. Varkey)	(P.M. Jagtap)
Judicial Member	Vice-President
Kolkata, the 1st day of September, 2021	

- Copies to :
- (1) **M/s. Anjaniputra Nirman Pvt. Limited,**
68, Jessore Road, Diamond Arcade,
2nd Floor, Unit 216, Kolkata-700055
 - (2) **Income Tax Officer,**
Ward-12(2), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, 7th Floor, Kolkata-700069
 - (3) **Pr. Commissioner of Income Tax, Kolkata-4, Kolkata,**
 - (4) **Commissioner of Income Tax ,**
 - (5) **The Departmental Representative**
 - (6) **Guard File**

By order
Senior Private Secretary/DDO,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.