

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 82/JP/2021
निर्धारण वर्ष / Assessment Year: 2013-14

Trimurty Colonizers and Builders Private Limited, 601, Geeta Enclave, Vinoba Marg, C-Scheme, Jaipur.	बनाम Vs.	A.C.I.T./D.C.I.T., Circle-6, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AA ACT 6613 K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rajiv Sogani (CA)
राजस्व की ओर से / Revenue by: Shri A.S. Nehra (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 05/10/2021
उदघोषणा की तारीख / Date of Pronouncement : 05/10/2021

आदेश / ORDER

PER: SANDEEP GOSAIN, J.M.

This appeal has been filed by the assessee against the order of the National Faceless Appeal Centre (NFAC), Delhi dated 21/06/2021 passed U/s 250 of the Income Tax Act, 1961 (in short, the Act) for the A.Y. 2013-14, wherein following grounds have been taken:

- "1. In the facts and circumstances of the case and in law, Id. CIT(A) has erred in confirming the action of Id. AO in levying penalty of Rs. 46,179/- U/s 271(1)(c) of the Income Tax Act, 1961. The action of Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by deleting the entire penalty levied by Id. AO and confirmed by Id. CIT(A).*
- 2. In the facts and circumstances of the case and in law, Id. AO has erred in imposing penalty U/s 271(1)(c) without specifically*

pointing out in the show cause notice, whether the penalty was proposed on concealment of particulars of income or for furnishing inaccurate particulars of income. The action of the Id. AO is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the entire penalty proceedings.

3. *The assessee company craves its rights to add, amend, or alter any of the grounds on or before the hearing.”*

2. The hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. At the time of hearing, the assessee moved an application for withdrawal of the present appeal.

4. The Id. CIT-DR has raised no objection, if the Bench permits the assessee to withdraw its appeal.

5. Considering the application filed by the assessee for withdrawal of the appeal, we permit the assessee to withdraw its appeal.

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

Order pronounced in the open court on 05th October, 2021.

Sd/-

(विक्रम सिंह यादव)

(VIKRAM SINGH YADAV)

लेखा सदस्य / Accountant Member

Sd/-

(संदीप गोसाई)

(SANDEEP GOSAIN)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 05/10/2021

*Ranjan

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

1. अपीलार्थी / The Appellant- Trimurty Colonizers and Builders Private Limited, Jaipur.
2. प्रत्यर्थी / The Respondent- The A.C.I.T./D.C.I.T., Circle-6, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 82/JP/2021)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar