

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA BENCH "A", KOLKATA**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER  
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**[VIRTUAL COURT HEARING]**

**ITA No.415/Kol/2020  
Assessment Year: 2015-16**

Ultrasmart Retail Pvt. Ltd. (Since converted into Ultrasmart Retail LLP)  9D, S.P. Mukherjee Road, Belghoria, North 24 Parganas, West Bengal -700056.  <b>PAN: AABCU7112K</b>	Vs.	PCIT – 4, Kolkata
(Appellant)		(Respondent)

**Present for:**

Appellant by : Shri Umang Chhaparia, AR  
Respondent by : Shri Amol Kamat, CIT, DR

Date of Hearing : 20.12.2021  
Date of Pronouncement : 05.01.2022

**ORDER**

**PER RAJESH KUMAR, ACCOUNTANT MEMBER:**

The present appeal has been preferred by the assessee for the assessment year 2015-16 against the order dated 27.02.2020 of the Principal Commissioner of Income Tax-4, Kolkata.

2. Though the Registry has pointed out that the appeal is time barred, however, in view of the decision of the Hon'ble Supreme Court in the case of **Miscellaneous Application No. 665 of 2021 in SMW(C) No. 3 of 2020**, the period of filing appeal during the COVID-19 pandemic is to be excluded for the purpose of counting the

limitation period. In view of this, the appeal is treated as filed within the limitation period.

3. At the outset, the authorized representative of the assessee has sought permission of the Bench to withdraw this appeal filed by the assessee. Since the ld. DR has no objection in this regard, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed as withdrawn.

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 In the result, the captioned appeal of the assessee is dismissed as withdrawn.

**Order pronounced in the open court on 05.01.2022.**

**Sd/-  
(SANJAY GARG)  
JUDICIAL MEMBER**

**Sd/-  
(RAJESH KUMAR)  
ACCOUNTANT MEMBER**

Kolkata, Dated: 05.01.2022.  
Biswajit, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Kolkata  
The CIT (A) Concerned, Kolkata  
The DR Concerned Bench

//True Copy//

By Order

Sr. Private Secretary/DDO  
ITAT, Kolkata Benches, Kolkata