

**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri Aby. T.Varkey, Judicial Member & Shri Rajesh Kumar, Accountant Member]

**I.T.A. Nos. 1077 &1078/Kol/2019**  
**Assessment Years : 2012-13 & 2013-14**

Jupitar Solar Power Ltd. (PAN: AABCJ 7197 H)	Vs.	PCIT, Central-1, Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	03.03.2022
Date of Pronouncement	11.03.2022
For the Appellant	Shri Shruti Lohia, CA
For the Respondent	Md. Atahar H. Choudhury, CIT

**ORDER**

**Per Bench:**

These two appeals preferred by the assessee against the orders both even dated 28.02.2019 passed by the Pr. Commissioner of Income Tax (Appeals), Central-1, Kolkata [hereinafter referred to as ‘PCIT’] for the assessment years 2012-13 & 2013-14.

2. The assessee has challenged the revisionary orders for both the years on the ground that the revisionary jurisdiction exercised by Id PCIT qua the allowability of claim of deduction u/ 43B in respect of which no incriminating material was found during the course of search, is invalid.

3. At the outset, the Ld. Counsel for the assessee prayed before the Bench the assessee may be allowed to withdraw these two appeals as the AO in the set aside assessment proceedings, which culminated in passing the orders u/s 263/143(3)/153A of the Act dated 12.12.2009, has accepted the contentions of the assessee and has not made addition in respect of issues as proposed by the PCIT in the order passed u/s 263 of the Act. The Ld. A.R., therefore, prayed before the Bench that these appeals may be allowed to be withdrawn. The Id DR also conceded to this fact that AO has not made any addition in the assessment framed u/s u/s 263/143(3)/153A. In view of these facts and circumstances, both the appeals of the assessee are dismissed as withdrawn.

4. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order is pronounced in the open court on 11<sup>th</sup> March, 2022.

Sd/-

(A.T.Varkey)  
Judicial Member

Sd/-

(Rajesh Kumar)  
Accountant Member

Dated: 11<sup>th</sup> March, 2022

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Jupitar Solar Power Ltd., 20A, Ashutosh Chowdhury Avenue, Unnayanam Building, Kolkata-700019.
2. Respondent – PCIT, Central-1, Kolkata
3. The CIT(A)-
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata