

आयकरअपीलीयअधिकरणन्यायपीठरायपुरमें।
**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR**

(Through Virtual Court)

**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI JAMLAPPA D BATTULL, ACCOUNTANT MEMBER**

आयकरअपीलसं. / ITA No. 36/RPR/2021

निर्धारणवर्ष / Assessment Year : 2016-17

Harshad Chaudhary,
G.E. Road, Behind Forest Office,
Near Rani Sati Mandir, Raja Talab,
Raipur (C.G.)-492001.

PAN : ACAPC4986H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Pr. Commissioner of Income Tax-1,
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Praveen Khandelwal, AR
Revenue by : Shri P.K Mishra, CIT DR

सुनवाईकीतारीख / Date of Hearing : 28.03.2022
घोषणाकीतारीख / Date of Pronouncement : 05.04.2022

आदेश/ ORDER**PER RAVISH SOOD, JM:**

The present appeal filed by the assessee is directed against the order passed by the Principal Commissioner of Income Tax, Raipur-1, (for short 'Pr. CIT') u/s. 263 of the Income-tax Act, 1961 (in short 'the Act'), dated 26.03.2021, which in turn arises from the order passed by the A.O under Sec. 143(3) of the Act dated 22.12.2018 for assessment year 2016-17.

2. At the very outset of the hearing of appeal, it was submitted by Shri Praveen Khandelwal, the Ld. Authorized Representative (for short 'AR') for the assessee that as instructed liberty is sought for withdrawing the captioned appeal. Elaborating on the reasons for withdrawal of the appeal, it was submitted by the Ld. AR that the assessee by preferring the present appeal had assailed the order passed by the Pr. CIT u/s. 263 of the Act, dated 26.03.2021 wherein the assessment order passed by the Assessing Officer u/s. 143(3) of the Act, dated 22.12.2018 was set-aside to his file with a direction to frame fresh assessment. It was submitted by the Ld. AR that pursuant to the aforesaid direction of the Pr. CIT the Assessing Officer had passed a fresh assessment order, wherein the claim of the assessee qua the issues on the basis of which the matter was restored to his file for fresh adjudication had been decided in favour of the assessee. In the backdrop of his aforesaid contentions, it was submitted by the Ld. AR that now when the

Assessing Officer in his fresh assessment order had not drawn any adverse inferences against the assessee therefore, the latter's grievance which had its genesis in the order passed by the Pr. CIT u/s. 263 i.e, on the basis of which the present appeal was filed do not survive any more. Backed by his aforesaid contentions, it was submitted by the Ld. AR that liberty be granted to withdraw the present appeal.

3. Per contra, the Ld. Departmental Representative (for short 'DR') did not raise any objection for seeking of withdrawal of the present appeal by the assessee.

4. We have heard the Ld. Authorized Representatives of both the parties. In the backdrop of the aforesaid concession of the Ld. AR who had sought for liberty to withdraw the present appeal, which had not been objected by the Ld. DR, we, herein, allow the same.

5. In the result, appeal of the assessee is dismissed as withdrawn in terms of our aforesaid observations.

Order pronounced in the open court on 05th day of April 2022.

Sd/-
JAMLAPPA D BATTULL
ACCOUNTANT MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 05th April, 2022
SB

Sd/-
RAVISH SOOD
JUDICIAL MEMBER

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G)
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, रायपुरबेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्डफाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.

		Date	
1	Draft dictated on	28.03.2022	Sr.PS/PS
2	Draft placed before author	29.03.2022	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		