

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'D' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **137/CHNY/2021**

निर्धारण वर्ष /Assessment Year:2016-17

**Naya Carnation Fireworks,**  
7B, Chairman A. Shanmugam  
Road, Sivakasi – 626123.

**The Income Tax Officer,**  
v. Ward 3,  
Virudhunagar.

**PAN: AABFN 3722B**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Dr. S. Palani Kumar, CIT

सुनवाई की तारीख/Date of Hearing

: 12.05.2022

घोषणा की तारीख/Date of Pronouncement

: 12.05.2022

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal by the assessee is arising out of revision order of the Principal Commissioner of Income Tax, Madurai in Revision No.PCIT, Madurai-1/Revision-263/100000195737/2021 dated 19.03.2021. The assessment was framed by the Income Tax Officer, Ward-3, Virudhunagar for the assessment year 2016-17 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 18.12.2018.

2. At the outset, it is noticed that the assessee has filed a petition dated 02.05.2022 for withdrawal of this appeal and the text of the petition reads as under:-

“Our appeal for the A.Y 2016-17 against order u/s.263 has become infructuous as the National Faceless Assessment Centre, Delhi had passed rectification order u/s.154 dt.24.03.2022, allowing the claim on account of business expenditure and allowing the Adhayam credited. Hence the appeal is infructuous. It may kindly be treated as withdrawn.”

3. When this was pointed out to Id. CIT-DR, he has not raised any objection. After hearing Id. CIT-DR and going through the petition of the assessee that the AO i.e., National Faceless Assessment Centre, New Delhi has already rectified the order u/s.154 of the Act i.e., order giving effect to the order of PCIT u/s.143(3) r.w.s. 263 of the Act by rectifying the mistake u/s.154 of the Act. Hence, this appeal has become infructuous and same is dismissed accordingly.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 12<sup>th</sup> May, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**  
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 12<sup>th</sup> May, 2022

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                        |                          |                              |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT    | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF.            |