

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC, LUCKNOW**

BEFORE SHRI T. S. KAPOOR, ACCOUNTANT MEMBER

ITA Nos.72 & 73/Lkw/2021
Assessment Years: 2017-18 & 2018-19

M/s. Satish Cold Storage, 250-A, Vikas Nagar, Kanpur PAN: ABLFS 5524P	Vs.	DCIT, Central 1(1)(1), 16/69 Aayakar Bhawan, Kanpur
(Appellant)		(Respondent)

Appellant by	Application for withdrawal of appeal
Respondent by	Shri Harish Gidwani, DR
Date of hearing	09/06/2022
Date of pronouncement	20/06/2022

ORDER

These appeals have been filed by the assessee against the order of Ld. CIT(A) both dated 31/03/2021.

2. At the very outset, it was noticed that there is a delay in filing the appeals of one hundred days. The reason for delay in filing the appeals have been explained by the assessee in its application dated 06.09.2021 for condonation of delay. In the condonation application, the assessee has stated that due to nationwide spread of Corona Virus, there was complete lockdown from 30.4.2021 to 31.05.2021, therefore, office of the counsel was closed and for this reason he could not file the appeals on time. The Id. Counsel for the assessee requested that this lapse being purely unintentional and not deliberate, the delay in filing the appeals may be condoned. The Id. DR has no objection.

3. Having carefully perused the application for condonation of delay, I find that there was sufficient cause for the delay in filing of the appeals. Accordingly, I condone the delay and admit these appeals for hearing.

4. The Id. A.R. submitted an application dated 07.06.2022 and requested the Bench to grant permission to withdraw the present appeals.
5. Learned D.R. has no objection. Accordingly, I permit the assessee to withdraw the present appeals.
6. In the result, both the appeals of the assessee are dismissed as withdrawn.

(Order pronounced in the open court on 20/06/2022)

Sd/-
(T. S. KAPOOR)
Accountant Member

Dated: 20/06/2022
Aks

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)
5. D.R., I.T.A.T., Lucknow

By Order

Asstt. Registrar