

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A"**  
**BENCH, PUNE**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**  
**AND DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपीलसं. / ITA No.180/PUN/2022**  
**निर्धारणवर्ष / Assessment Year : 2008-09**

Shri Ravi Sellappan, B-204, Victoria Garden, Kalyani Nagar, Pune – 411006. PAN: AEKPS 0589 J	Vs .	The ACIT, Circle-7.
Appellant/ Assessee		Respondent /Revenue

**Cross Objection No.15/PUN/2017**  
(arising out of ITA No.1277/PUN/2017)  
**निर्धारणवर्ष / Assessment Year : 2008-09**

Shri Ravi Sellappan, B-204, Victoria Garden, Kalyani Nagar, Pune – 411006. PAN: AEKPS 0589 J	Vs.	The ACIT, Circle-7.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Jitendra Jain & Shri Aditya Dastane – AR
Revenue by	Shri Sunil Kumar – DR
Date of hearing	24/06/2022
Date of pronouncement	14/07/2022

**आदेश/ ORDER**

**Per S.S.Godara, JM:**

This assessee's appeal ITA No.180/PUN/2022 as well as Cross Objection C.O.No.15/PUN/2022 in Revenue's appeal No.1277/PUN/2019, for A.Y. 2008-09 arise from the CIT(A), Pune-5's order dated 27.04.2017 passed in case no. ITBA/APL/S/5250/2017-18/1004095937(1), in proceedings under section 147 r.w.s 143(3) of the Income Tax Act, 1961.

Heard both the parties. Case files perused.

2. Learned Counsel representing assessee submits at the outset that he neither wishes to press for his cross-objection CO No.15/PUN/2022 (in Revenue's appeal ITA No. 1277/PUN/2017) nor his main cross appeal ITA No.180/PUN/2022 anymore subject to the condition that he is granted liberty to raise all factual as well as legal issues in the departmental appeal hereinabove in light of Peter Vaz Vs. CIT (2021) 436 ITR 616 (BOM). The Revenue is equally fair in not opposing the assessee's forging withdrawal subject to all just exceptions. Faced with this situation, we dismiss the assessee's above Cross Objection CO No 15/PUN/2015(in Revenue appeal ITA No.1277/PUN/2017) as well as his main cross appeal ITA No.180/PUN/2022 in above terms. Ordered accordingly.

3. This appeal ITA No.180/PUN/2022 and C.O.No.15/PUN/2022 [in Revenue's appeal No.1277/PUN/2017] are dismissed as withdrawn in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 14<sup>th</sup> July, 2022.

**Sd/-**  
**(DR. DIPAK P. RIPOTE**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(S.S.GODARA)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> July, 2022/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.