

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA BENCH VIRTUAL HEARING
AT ITAT KOLKATA**

Before: Shri Manish Borad, Accountant Member, and
Shri Sonjoy Sarma, Judicial Member

आयकर अपील सं.य/ ITA No. 277/Pat/18 Assessment Year:2002-03		
ACIT, Central Circle- 1,Patna	<u>बनाम</u> V/s.	Shri Satish Kr. Keshri Prop.M/s. Hira Panna Jewellers, Dak Bunglow Road, Patna
PAN: ABXPK3726D		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent
अपीलार्थी की ओर से/By Appellant		Shri Rakesh Kumar, Advocate, Ld.AR
प्रत्यर्थी की ओर से/By Respondent		Shri Sanjay Mukherjee, Ld.CIT/DR
सुनवाई की तारीख/Date of Hearing		21-07-2022
घोषणा की तारीख/ Date of Pronouncement		25 -07 -2022

आदेश /O R D E R

Per Sonjoy Sarma, JM :

The present appeal has been preferred by the department against the order dated 17-08-2018 passed by the of Id. Commissioner of Income-tax (Appeals), [in short, the Id. CIT(A)]-3, Patna, which in turn arises out of penalty order passed u/s. 271(1) (c) of the Income-tax Act, 1961 (in short, the 'Act') by DCIT, C.C-1, Patna on 27-03-2014 for the A.Y 2002-03 i.e. under consideration.

2. At the time of hearing of this matter the Ld. Departmental Representative prays for withdrawal of instant appeal by submitting an application dt. 20-07-2022 by stating as follows:-

I take this opportunity to mention that as there has been a fresh order u/sec 254/153A/143(3) was passed by the AD on 13-12-2018, as per direction of the Hon'ble Bench through order in ITA 09/PAT/2013 dated 07-04-2017, wherein penalty proceedings u/sec 271(1)(c) had been initiated afresh, the present appeal has become completely unnecessary and infructuous.

I would be deeply obliged if the Department is allowed to withdraw the present appeal bearing Number ITA No 277/PAT/2018.

3. We also heard the submission of the Ld. Authorised Representative of the assessee in this regard and he has no objection for such prayer.
4. We after going through the above application and considering the prayer of the parties the instant appeal is dismissed as withdrawn
5. In the result, the appeal of the department is dismissed.

The order pronounced in the open Court on 25 -07-2022

Sd/-

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

(SANJOY SARMA)
JUDICIAL MEMBER

/Dated : 25-07-2022

**PP/SPS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

- 1.अपीलार्थी/Appellant/Department: ACIT, Central Circle-1,Patna
2. प्रत्यर्थी/Respondent/Assessee: Shri Satish Kr. Keshri
Prop.M/s. Hira Panna Jewellers, Dak Bunglow Road, Patna
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Patna
6. गार्ड फाइल / Guard file.

/True Copy By order/आदेश से,

Assistant Registrar
ITAT, Kolkata