

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

आयकर अपीलीय अधीकरण, न्यायपीठ - "A" कोलकाता,

**BEFORE SHRI RAJPL YADAV, VICE PRESIDENT
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

(समक्ष श्री राजपाल यादव उपाध्यक्ष एवं श्री गिरीश अग्रवाल लेखा सदस्य)

**ITA No.172/Kol/2021
Assessment Year: 2017-18**

M/s. Diwakar Viniyoga Pvt. Ltd. (since merged with Sneha Enclave Private Ltd.) Emami Tower, 687, Anandapur, E.M. Bypass, Kolkata-700107	Vs.	Assistant Commissioner of Income Tax, Circle-6(2), Kolkata.
(Appellant)		(Respondent)

Present for:

Appellant by : None

Respondent by : Shri Biswanath Das, Sr. DR

Date of Hearing : 03.08.2022

Date of Pronouncement : 03.08.2022

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal by the assessee is directed against the order of Id. CIT(A), National Faceless Appeal Centre vide order No. ITBA/NFAC/S/250/2020-21/1031329480(1) dated 09.03.2019 for A.Y. 2017-18 passed against the assessment order u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by ACIT, Circle-6(2),Kolkata dated 22.05.2019.

2. None appeared on behalf of the assessee and Shri Biswanath Das, Sr. DR appeared for the revenue.

3. At the outset, we note from the letter dated 01.08.2022 filed on behalf of the assessee that assessee wants to withdraw its appeal since the assessee company Diwakar Viniyog Private Limited has since been merged with Sneha Enclave Private Limited pursuant to the order of

Hon'ble NCLT, Kolkata Bench dated 02.02.2021 with effect from 1st April, 2019. Since the assessee-appellant has requested to dismiss the appeal as withdrawn, there is no point in keeping the impugned appeal pending. Apropos the discussion (supra) and since Shri Biswanath Das, Sr. DR does not have any objection in withdrawing the same, we allow the assessee to withdraw the impugned appeal.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

Kolkata, Dated: 03.8.2022

JD, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:.
3. CIT(A), NFAC, Delhi
4. The CIT- Kolkata.
5. The DR, ITAT, Kolkata Bench, Kolkata

//True Copy//

Sd/-

(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata