

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'GUWAHATI' BENCH, KOLKATA
[VIRTUAL COURT HEARING AT KOLKATA]**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 223/GAU/2019
Assessment Year: 2016-2017**

***Agrim Infraproject Pvt. Limited,.....Appellant
C/o. Rahul Raj Jain & Co.,
H. No. 15, 1st Floor, Bye Lane-2, Shaktigarh Path,
Bhangagarh, G.S. Road, Assam-781005
[PAN: AAHCA2413P]***

-Vs.-

***Deputy Commissioner of Income Tax,.....Respondent
Circle-3, Guwahati,
Aayakar Bhawan, 6th Floor,
Christian Basti, G.S. Road, Assam-781005***

Appearances by:

Shri Rahul Jain, FCA and Shri Miraj D. Shah, FCA, appeared on behalf of the assessee

Shri N.T. Sherpa, JCIT, appeared on behalf of the Revenue

Date of concluding the hearing : September 06, 2022

Date of pronouncing the order : September 06, 2022

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The bunch of six appeals, i.e. ITA No. 219/GAU/2019 to 224/GAU/2019 for Assessment Years 2012-13 to 2016-17 is listed for hearing. In A.Y. 2012-13, there are two appeals, i.e. ITA No. 219/GAU/2019 and ITA No. 224/GAU/2019.

2. Ld. Counsel for the assessee did not press two appeals out of the above six, but we have directed him to file specific letters expressing this intention at the end of the assessee because we have the experience that later on Miscellaneous Applications are being filed pleading therein that

this mandate was not given to the Id. Counsel. Our experience again fortified in this group also when assessee filed an undertaking in ITA No. 223/GAU/2019 for its dismissal as not pressed and adjournment application in ITA No. 221/GAU/2019. Therefore, we adjourn the hearing in **ITA 221/GAU/2019 on 28th September, 2022** and ITA 223/GAU/2019 is dismissed as withdrawn. In rest of the four appeals, we will dictate separate orders. The Department be informed accordingly.

3. In the result, the appeal being ITA No. 223/GAU/2019 of the assessee is dismissed.

Order pronounced in the open Court on 06/09/2022.

**Sd/-
(Dr. Manish Borad
Accountant Member**

**Sd/-
(Rajpal Yadav)
Vice-President (KZ)**

Kolkata, the 6th day of September, 2022

- Copies to :*
- (1) Agrim Infraproject Pvt. Limited,
C/o. Rahul Raj Jain & Co.,
H. No. 15, 1st Floor, Bye Lane-2, Shaktigarh Path,
Bhangagarh, G.S. Road, Assam-781005**
 - (2) Deputy Commissioner of Income Tax,
Circle-3, Guwahati,
Aayakar Bhawan, 6th Floor,
Christian Basti, G.S. Road, Assam-781005**
 - (3) Commissioner of Income Tax (Appeals), Guwahati-2, Guwahati**
 - (4) Commissioner of Income Tax, Kolkata,**
 - (5) The Departmental Representative**
 - (6) Guard File**

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.