

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI**  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
**Before Shri V. Durga Rao, Judicial Member &**  
**Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.230/Chny/2022  
निर्धारण वर्ष/Assessment Year: 2015-16

M/s. Kal Airways Private Ltd.,  
73, Murasoli Maran Towers, MRC  
Nagar Main Road, MRC Nagar,  
Chennai 600 028.  
**[PAN:AADCK9818J]**

Vs. The Deputy Commissioner of  
Income Tax, Corporate Circle 4(2),  
121, Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K. Ramakrishnan, CA  
प्रत्यर्थी की ओर से/Respondent by : Shri S. Chandrasekaran, JCIT  
सुनवाई की तारीख/ Date of hearing : 19.09.2022  
घोषणा की तारीख /Date of Pronouncement : 19.09.2022

**आदेश / O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Principal Commissioner of Income Tax, Chennai-4, Chennai, dated 16.03.2021 relevant to the assessment year 2015-16 passed under section 263 of the Income Tax Act, 1961 ["Act" in short]..

2. The appeal filed by the assessee is delayed by 338 days in filing the appeal before the Tribunal. By filing a petition for condonation of delay in the form of an Affidavit, the assessee has explained the reasons for the delay. By referring to the condonation petition, the Id. Counsel for the

assessee has prayed for condoning the delay against which, the Id. DR has not objected to the submissions of the Id. Counsel. In view of the above, the delay is condoned.

3. When the appeal was taken up for hearing, by filing an application, the Id. Counsel for the assessee has submitted that as they are not pursuing the matter, the assessee may be permitted to withdraw the appeal, against which, the Id. DR has not opposed to the submissions of the Id. Counsel. In view of the above, the appeal filed by the assessee is dismissed as withdrawn.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 19<sup>th</sup> September, 2022 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 19.09.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,  
3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR &  
6. गार्ड फाईल/GF.