

**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**

**आयकरअपीलसं. / ITA No.342/PUN/2021**  
**निर्धारण वर्ष / Assessment Year: 2019-20**

Mayoor Heavy Equipments Private Limited, W-210, MIDC, Bhosari, Pune 411 026, Maharashtra PAN : AABCM2592H	Vs	The Deputy Commissioner of Income Tax, Circle-8, Pune
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Pathak
Revenue by	Shri Ramnath P. Murkude – DR
Date of hearing	15/09/2022
Date of pronouncement	23/09/2022

**आदेश / ORDER**

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

This assessee's appeal for A.Y.2019-20 is directed against the National Faceless Appeal Centre/ Delhi's order dated 28.07.2021 passed in Case No. ITBA/NFAC/S/250/2021-22/1034475673(1), in proceedings u/s.250 of the Income Tax Act, 1961, in short "the Act".

Heard both the parties. Case file perused.

2. It emerges at the outset that the assessee has invoked this tribunal's second appellate jurisdiction under the provisions of the Act against the CPC's proposal regarding adjustment dated 04-12-2019. The CIT(A) holds in para 2 and 3 of his lower appellate order that such an appeal is not maintainable being premature. The very

factual position continues before us as well once it has come on record that the CPC had merely proposed to make adjustment u/s.143(1)(a) vide its communication dated 04-12-2019.

3. Faced with this situation, learned counsel representing the assessee seeks to withdraw the instant appeal with liberty to take recourse to appropriate remedy as per law, if so advised. The Revenue is equally fair in not contesting this withdrawal prayer. Ordered accordingly.

4. This assessee's appeal is dismissed as 'withdrawn' in above terms.

Order pronounced in the open Court on 23<sup>rd</sup> September, 2022.

Sd/-  
(DIPAK P.RIPOTE)  
ACCOUNTANT MEMBER

Sd/-  
(S S GODARA)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 23<sup>rd</sup> September, 2022  
*Satish*

**आदेश की प्रतिलिपि अग्रेषित / 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. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.

S.No	Details	Date	Initials	Designation
1	Draft dictated on	16.09.2022		Sr. PS/PS
2	Draft placed before author	19.09.2022		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			