

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 38/RPR/2022  
निर्धारण वर्ष / Assessment Year : 2017-18

Shri Mahendra Kumar Lodha  
C/o. M/s. Chandanmal Prakashchand,  
Edward Road, Raipur (C.G.)-492 001  
PAN : AAWPL1639A

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Pr. Commissioner of Income Tax,  
Raipur-1

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B Doshi, CA  
Revenue by : Smt. Ila M. Parmar, CIT-DR

सुनवाई की तारीख / Date of Hearing : 11.04.2023  
घोषणा की तारीख / Date of Pronouncement : 11.04.2023

**आदेश / ORDER****PER ARUN KHODPIA, AM:**

The present appeal filed by the assessee is directed against the order passed by the Pr. Commissioner of Income Tax, Raipur-1 (for short 'Pr. CIT'), dated 14.02.2022, which in turn arises from the order passed by the A.O. u/s.143(3) of the Income-tax Act, 1961 (for short 'Act'), dated 29.11.2019 for A.Y. 2017-18.

2. The Ld. Authorized Representative (for short 'AR') for the assessee at the very outset of the hearing of the appeal submitted that the assessee by filing the present appeal had assailed the order passed u/s.263 of the Act, dated 14.02.2022 by the Pr. CIT, Raipur-1 wherein the matter had been remanded to the file of the A.O for fresh adjudication. Elaborating on the reason for seeking withdrawal of the captioned appeal, it was submitted by the Ld. AR that as the assessee's claim had thereafter been accepted by the A.O in the consequential assessment framed by him u/s.143(3) r.w.s. 263 r.w.s.144B, dated 24.02.2023, therefore, as instructed the present appeal is sought to be withdrawn. Ld. AR has placed on record a letter dated 10.04.2023 stating the aforesaid facts.

3. The Ld. Departmental Representative (for short 'DR') did not raise any objection to the seeking of withdrawal of the present appeal by the assessee appellant.

4. Considering the aforesaid factual position, we permit the withdrawal of the present appeal.

5. Resultantly, the appeal filed by the assessee is dismissed as withdrawn in terms of our aforesaid observations.

Order pronounced in open court on 11<sup>th</sup> day of April, 2023.

Sd/-  
**RAVISH SOOD**  
**(JUDICIAL MEMBER)**

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 11<sup>th</sup> April, 2023  
SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT, Raipur-1 (C.G)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.