

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH (SMC), SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER

ITA No. 38/Srt/2023 (Assessment Year 2014-15)
(Virtual hearing)

Kamaldeep Harcharanjitsingh Dang, (i) C/o Surat Ahmedabad Transport (P) Ltd., Near Hotel Amisha Unapani Road, Lal Darwaja, Surat-395003. (ii) Kamaldeep H. Dang, 79A Dang Farm, Silver Oak Road, Gadaipur, Ghitroni, South West Delhi, Delhi-110030 Mo. No. 9350581314 PAN No. ACEPD 3949 B	Vs.	I.T.O., Ward(3)(1)(1), Surat.
Appellant/ assessee		Respondent/ revenue

Assessee represented by	Shri Krunal Jariwala, AR
Department represented by	Shri Vinod Kumar, Sr. DR
Date of Institution of appeal	19/01/2023
Date of hearing	11/04/2023
Date of pronouncement	11/04/2023

Order under Section 254(1) of Income Tax Act

PER: PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-3, Surat, (in short, the Id. CIT(A)) dated 01/03/2019 which in turn arises from the assessment order dated 31/10/2016 passed under Section 143(3) of the Income Tax Act, 1961 (in short, the Act) for the Assessment year (AY) 2014-15.
2. The present appeal was filed on 19/01/2023. Alongwith appeal, the assessee also filed application for condonation of delay of 1360 days in filing appeal before the Tribunal. Subsequent to filing of appeal, the

assessee also filed application for transfer of this appeal from Surat Bench to Delhi Benches of the Tribunal on 28/03/2023. During hearing on 30/03/2023, the assessee agreed to withdraw this appeal, to avoid the long drawn process of transfer, and to file appeal before Delhi Tribunal, provided the assessee is given liberty to file and pursue the appeal before the Delhi Tribunal. Accordingly, the assessee filed application for permission to withdraw the appeal with the liberty to file appeal before the Delhi Tribunal. Copy of such application was also provided to the office of learned Senior Departmental Representative (Id. Sr. DR) for the revenue.

3. Today, the matter was listed for hearing, the learned Authorised Representative (Id. AR) of the assessee submits that he has already filed application for seeking withdrawal of the present appeal from Surat bench of Tribunal with the liberty to file the appeal before the Delhi benches of Tribunal as the assessee has already shifted to Delhi. The assessee is facing difficulty in pursuing and conducting the appeal in Surat. The Id. Sr. DR for the revenue raised no objection on such request.
4. I have considered the submissions of both the parties and find that the assessee has already filed application for transfer of present appeal from Surat Bench to Delhi Benches of the Tribunal. Considering the submission of Id. AR of the assessee, the appeal of assessee alongwith

application for condonation of delay is dismissed as withdrawn. The assessee is given liberty to file the appeal before the Delhi Benches of Tribunal and to pursue the same. The Registry of this Bench is directed to provide copy of this order to both the parties as soon as possible.

Order announced in open court on 11th April 2023 in the presence of Id representatives of both the parties while hearing the appeal in virtual mode.

**Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER**

Surat, Dated: 11/04/2023

**Ranjan*

Copy to:

1. Assessee –
2. Revenue –
3. CIT(A)
4. CIT
5. DR
6. Guard File

By order

// TRUE COPY //

Sr. Private Secretary, ITAT, Surat