

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. 92/RPR/2022
निर्धारण वर्ष / Assessment Year : 2017-18

Manju Lata Sultania
1-1, Venkat Nagar Marg,
Pendra Road, Bilaspur-495 117 (C.G.)
PAN : AGJPG1178Q

.....अपीलार्थी / Appellant

बनाम / V/s.

The Pr. Commissioner of Income Tax,
Raipur-1

.....प्रत्यर्थी / Respondent

Assessee by : Shri Ravi Kumar Agrawal, CA
Revenue by : None

सुनवाई की तारीख / Date of Hearing : 17.04.2023
घोषणा की तारीख / Date of Pronouncement : 19.04.2023

आदेश / ORDER**PER RAVISH SOOD, JM:**

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 25.03.2022, 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 11.12.2019 for A.Y. 2017-18.

2. At the very outset of hearing of the appeal it was submitted by the Ld. Authorized Representative (for short 'AR') for the assessee that as per instruction he seeks to withdraw the present appeal. Elaborating on the reasons leading to the withdrawal of the present appeal, it was submitted by the Ld. AR that as the A.O in the course of set-aside proceedings had vide his order passed u/s.143(3) r.w.s.263 r.w.s.144B of the Act dated 23.03.2023 substantially accepted the assessee's claim for deduction u/ss. 80C & 80D of the Act and found his claim for deduction of depreciation on motor car in order, therefore, the controversy which had led to the filing of the present appeal does no more survive.

3. The respondent-department despite having been intimated about the hearing of the appeal had neither put up an appearance nor moved any application seeking adjournment before us.

4. On a perusal of the records, it transpires that as stated by the Ld. AR, and rightly so, the A.O vide his order passed u/s.143(3) r.w.s. 263 r.w.s. 144B of the Act dated 23.03.2023 had substantially accepted the assessee's claim for deduction u/ss. 80C & 80D of the Act. Also the disallowance of the assessee's claim for depreciation on motor car was restricted by the A.O to a miniscule amount of Rs.30,383/-. As the assessee had accepted the aforesaid part disallowances made by the A.O in the course of set-aside proceedings, therefore, for the said reason she had sought liberty to withdraw the present appeal.

5. Considering the aforesaid concession of the Ld. AR we permit withdrawal of the present appeal.

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 Resultantly, the appeal filed by the assessee is dismissed as withdrawn in terms of our aforesaid observations.

Order pronounced in open court on 19th day of April, 2023.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 19th April, 2023
SB

आदेश की प्रतिलिपि अग्रहित / 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.