

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA No. 841 /DEL/2017
Assessment Year: 2012-13**

Manoj Juneja, 6/1, Singh Sabha Road, Shakti Nagar, New Delhi-110006 PAN- AAFPJ4863R	<u>Vs</u>	Income-tax Officer, Ward-35(2), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by		Shri Manoj Juneja (Assessee in person)
Department represented by		Shri Om Parkash, Sr. DR
Date of hearing		26.04.2023
Date of pronouncement		26.04.2023

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-12, New Delhi, dated 21.11.2016, pertaining to the assessment year 2012-13. The assessee has raised following grounds of appeal:

“1. That on the facts and in the circumstances of the case Commissioner of Income Tax (Appeals)-12, New Delhi was not justified in confirming the order of Income Tax Officer Ward 35 (2), New Delhi who considered the sale consideration of property at Ankur Vihar for Rs. 26,34,750/- as against the actual price received by the appellant amounting to Rs. 15,00,000/- for the purpose of computing longterm capital gain

2. That on the facts and in the circumstances of the case Commissioner of Income Tax (Appeals)-12, New Delhi was not justified in confirming the order of Income Tax Officer Ward 35 (2), New Delhi who did not supply the appellant a copy of valuation report which determined the sale consideration for Rs. 26,34,750/-

3. That on the facts and in the circumstances of the case Commissioner of Income Tax (Appeals)-12, New Delhi was not justified in confirming the order of Income Tax Officer Ward 35 (2), New Delhi who did not afford an opportunity to the appellant to cross- examine the valuation officer.

4. Any other ground which is relevant on the above subject, with your kind permission.”

2. At the hearing the assessee appeared in person and stated that he does not wish to press this appeal. In this regard an application dated 26.04.2023 is placed on record stating therein that he wishes to withdraw the case and would deposit the outstanding demand within six to seven months.

3. Learned DR has no objection.

4. At the request of the assessee, the appeal of the assessee is dismissed as withdrawn. The assessee would be at liberty to pursue his remedy regarding concession for deposit of impugned tax demand with the Revenue authorities.

5. Appeal of the assessee is dismissed as withdrawn.

Order pronounced in open court on 26th April, 2023.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI