

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

Prema Agrotech
Usarwara, Vill Usarwara, Teh-Gurur
Dist.-Balod (C.G.)-491227
PAN : AAIFP9643G

.....अपीलार्थी / Appellant

बनाम / V/s.

The Pr. Commissioner of Income Tax,
Raipur-1

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Kumar Agrawal, CA
Revenue by : Shri V.K.Singh, CIT-DR

सुनवाई की तारीख / Date of Hearing : 24.04.2023

घोषणा की तारीख / Date of Pronouncement : 24.04.2023

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 22.03.2022, 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 30.11.2019 for A.Y. 2017-18.

2. At the very outset, the Ld. Authorized Representative (for short 'AR') for the assessee had sought liberty for withdrawing the present appeal. Our attention was drawn by the Ld. AR to a letter dated 21.04.2023, wherein permission was sought for withdrawing the aforesaid appeal. It was submitted by the ld. A.R that pursuant to the order passed by the PCIT-1, Raipur u/s 263 of the Act dated 22.03.2022 the A.O had framed the consequential assessment vide his order passed u/s 143(3) r.w.s 263 r.w.s 144B, dated 18.03.2023. Elaborating on the reason for withdrawing the present appeal, it was submitted by the ld. A.R that as the A.O vide his assessment order passed u/s. 143(3) r.w.s 263 r.w.s 144B, dated 18.03.2023 had accepted the assessee's originally assessed income of Rs.12,50,790/-, therefore, the present appeal filed by the assessee against the order u/s. 263 dated 22.03.2022 having been rendered as infructuous was for the said reason sought to be withdrawn.

3. Per contra, the Ld. Departmental Representative (for short 'DR') did not raise any objection to the seeking of withdrawal of the captioned appeal by the assessee.

4. As is discernible from the records, we find that as stated by the ld. A.R and, rightly so, the A.O had vide his order passed u/s 143(3) r.w.s 263 r.w.s 144B, dated 18.03.2023 accepted its income as was originally assessed by observing as under :

“5. Final Computation of Taxable Income :

S.No.	Description	Amount (in INR)
1.	Income as per Return of Income filed	12,01,090/-
2.	Income as computed u/s 143(1)(a)	12,01,090/-
3.	Variation in respect of issue as discussed above in para 4.6	49,704/-
4.	Total Income determined	12,50,794/-
	R.O	12,50,790/-

5. Considering the aforesaid factual position in the backdrop of the concession of the Ld. AR, who as per the instruction of the assessee had sought to withdraw the present appeal, we herein permit the same.

6. Resultantly, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in open court on 24th day of April, 2023.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 24th April, 2023
Thirumalesh/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.