

IN THE INCOME TAX APPELLATE TRIBUNAL  
RAJKOT BENCH, RAJKOT  
(Conducted Through Virtual Court)

**Before: Smt. Annapurna Gupta, Accountant Member  
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 146/Rjt/2021  
Assessment Year 2016-17**

Saurashtra Cement Ltd. Near Railway Station, P.O. Ranavav, Adityana Road, Porbandar-360560  PAN:AAHFS5211J (Appellant)	Vs	The Pr. CIT Jamnagar, Jamnagar  (Respondent)
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**Assessee Represented: Shri Vimal Desai, A.R.  
Revenue Represented: Shri Shramdeep Sinha, CIT-DR**

Date of hearing : 15-05-2023  
Date of pronouncement : 17-05-2023

**आदेश/ORDER**

**PER : ANNAPURNA GUPTA, ACCOUNTANT MEMBER:-**

This appeal is filed by the Assessee as against the Revision order dated 21.10.2021 passed by the Principal Commissioner of Income Tax, Jamnagar National Faceless Appeal Centre, Delhi, (in short referred to as "NFAC"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year (A.Y) 2016-17.

2. At the outset, the Ld. Counsel Shri Vimal Desai appearing for the assessee submitted that while giving effect to the Revision order by the A.O. u/s. 143(3) r.w.s. 263 vide order dated 15.03.2023, made no addition in respect of the issue involved in Revision order passed u/s. 263 of the Act. Thus the present appeal filed by the assessee becomes infructuous and academic in nature. Therefore requested to withdraw the present appeal.

3. The Ld. CIT-DR Shri Shramdeep Sinha has no objection for withdrawal of the above appeal.

4. Recording the same, the above appeal filed by the Assessee is hereby dismissed as withdrawn.

Order pronounced in the open court on 17-05-2023

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER True Copy**  
**Ahmedabad : Dated 17/05/2023**

**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
राजकोट