

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Virtual Court Hearing]**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 14/PAT/2021
Assessment Year: 2016-2017**

***Sri Rajan Kumar..... Appellant
C/o. Nirmal & Associates, Nepali Kothi,
Opposite Gasoline Petrol Pump,
Boring Road, Patna-800001
[PAN:AUGPK4014N]***

-Vs.-

***Principal Commissioner of Income Tax-1,..Respondent
Patna***

Appearances by:

*Shri Nishant Maitin, CA, appeared on behalf of the
assessee*

*Smt. Rinku Singh, CIT, D.R., appeared on behalf of the
Revenue*

Date of concluding the hearing : May 31, 2023

Date of pronouncing the order : June 05, 2023

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of ld. Principal Commissioner of Income

Tax, Patna-1 dated 26.02.2021 passed under section 263 of the Income Tax Act for Assessment Year 2016-17.

2. Brief facts of the case are that the assessee has filed his return of income electronically on 10.08.2017 declaring total income of Rs.9,45,390/-. The case of the assessee was selected for scrutiny assessment and an assessment order under section 143(3) was passed on 31.10.2018. This order was considered as erroneous as much as prejudicial to the interest of revenue. Hence, ld, Commissioner has set aside this order by exercising the powers under section 263 of the Income Tax Act.

3. The order of the ld. Commissioner under section 263 is under challenged before us. However, ld. Counsel for the assessee submitted that in pursuance to this 263 order, a fresh assessment order has been passed by the ld. Assessing Officer under section 143(3) read with section 263. In this assessment order, ld. Assessing Officer has made small additions. The assessee has paid the taxes and did not challenge those additions in further appeal.

4. With the assistance of ld. Representatives, we have gone through the record carefully. Though assessee has every legal right to substantiate his case about sustainability of 263 order, but ld. Counsel submitted

that considering the smallness of the issues added by the ld. Assessing Officer, assessee does not want to continue the litigation. Hence, the appeal is not pressed by the assessee. It is dismissed accordingly.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 05.06.2023.

**Sd/-
(Manish Borad)
Accountant Member**

**Sd/-
(Rajpal Yadav)
Vice-President**

Kolkata, the 5th day of June, 2023

*Copies to : (1) Sri Rajan Kumar,
C/o. Nirmal & Associates, Nepali Kothi,
Opposite Gasoline Petrol Pump,
Boring Road, Patna-800001, Bihar*

*(2) Principal Commissioner of Income Tax-1,
Patna*

*(3) Commissioner of Income Tax- ,
(4) The Departmental Representative
(5) Guard File
TRUE COPY*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.