

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'C' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 1305/KOL/2019
Assessment Year: 2014-2015**

***Utpal Kumar Mandal,.....Appellant
14/1/1, Gangadhar Bhattacharjee Lane,
Salkia, Howrah-711106, West Bengal
[PAN:AEOPM3085P]***

-Vs.-

***Commissioner of Income Tax (IT & TP),..Respondent
Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally,
Kolkata-700107***

Appearances by:

Shri Nageshwar Rao, Advocate, appeared on behalf of the assessee

Shri Guru Bhashyam, CIT (DR), appeared on behalf of the Revenue

Date of concluding the hearing : July 06, 2023

Date of pronouncing the order : July 06, 2023

O R D E R

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

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax dated 29th March, 2019 passed under section 263 of the Income Tax Act in A.Y. 2014-15.

2. The ld. Counsel for the assessee at the very outset submitted that in consequence to the order passed under section 263, an assessment order dated 05.11.2019 has been passed by the ld. Assessing Officer under section 143(3) read with section 263 and the assessee has no grievance against this assessment order. Therefore, he does not want to pursue this appeal. Accordingly, this appeal is become infructuous and dismissed.

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

Order pronounced in the open Court on July 6th , 2023.

Sd/-
(Rajesh Kumar)
Accountant Member

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

Kolkata, the 6th day of July, 2023

- Copies to :*
- (1) Utpal Kumar Mandal,
14/1/1, Gangadhar Bhattacharjee Lane,
Salkia, Howrah-711106, West Bengal*
 - (2) Commissioner of Income Tax (IT & TP),
Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally, Kolkata-700107*
 - (3) Dy. Commissioner of Income Tax (IT), Circle-
2(1), Kolkata,*
 - (4) The Departmental Representative*
 - (5) Guard File*

TRUE COPY

By order

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

Laha/Sr. P.S.