

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.129/RPR/2022

निर्धारण वर्ष / Assessment Year : 2011-12

Manoj Kumar Gupta
House No.31 kh, Koeritola,
Ramanujganj, Balrampur,
Sarguja (C.G.)-497 220
PAN: AZZPG1996M

.....अपीलार्थी / Appellant

बनाम / V/s.

The Pr. Commissioner of Income Tax,
Raipur-1 (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Withdrawal Application
Revenue by : Dr. Simran Bhullar, CIT-DR

सुनवाई की तारीख / Date of Hearing : 18.07.2023

घोषणा की तारीख / Date of Pronouncement : 18.07.2023

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') u/s.263 of the Income-tax Act, 1961 (in short 'the Act') dated 09.03.2021, which in turn arises from the order passed by the A.O. under Sec.147 of the dated 12.12.2018 for assessment year 2011-12.

2. The assessee by filing a letter dated 17.07.2023 has sought liberty to withdraw the present appeal. The contents of the aforesaid letter reads as under:

“1. The above appeal was filed by the assessee with a delay of 417 days, out of which 380 days are attributable to COVID period and remaining 29 days are attributable to the reason that after passing of set aside assessment order, the assessee appointed a counsel to represent his case and prior to that, the assessee was not assisted by any counsel. Therefore, the assessee was not aware of the remedy available against revision order.

2. Appointing a new counsel took some time which resulted into delay. However, the assessee is not in a position to lead evidence in support of the period of delay and therefore, the assessee wishes to withdraw the appeal.

3. Therefore, it is humbly requested that the assessee may kindly be permitted to withdraw the appeal, which is being hereby withdrawn. The assessee shall pursue the appeal filed by him before Id. CIT(A) against the set aside assessment order.”

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

4. Considering the aforesaid fact that the assessee appellant has sought liberty to withdraw the present appeal, which had not been objected by the department, we herein permit the same.

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 Resultantly, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in open court on 18th day of July, 2023.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 18th July, 2023
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.