

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

VIRTUAL HEARING

**BEFORE: DR. S. SEETHALAKSHMI, JM
&
SHRI RATHOD KAMLESH JAYANTBHAI, AM**

**ITA No.164/Jodh/2018
(ASSESSMENT YEAR- 2013-14)**

Shri Ramavtar Mahipal HUF Prop. M/s Shobha Chand Mahipal & Sons, 20 New Dhan Mandi, Sriganganagar	Vs	ACIT, Circle-01, Sriganganagar
(Appellant)		(Respondent)
PAN NO. AAHHR 9417 D		

Assessee By	Sh. Rajendra Jain, Adv.
Revenue By	Sh. Lovish Kumar, CIT-DR
Date of hearing	14/07/2023
Date of Pronouncement	02/08/2023

ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal is filed by assessee and is arising out of the order of the Principal Commissioner of Income Tax, Bikaner dated 15.03.2018 [here in after (PCIT)] for assessment year 2013-14.

2. The assessee has marched this appeal on the following grounds:-

“1. That on the facts and in the circumstances of the case, the order passed by the Id Pr. CIT. Bikaner u/s 263 of I.T. Act 1961 is bad in law, bad in facts and perverse.

2 That on the facts and in the circumstances of the case, the Id Pr. CIT. Bikaner erred in not recording own satisfaction in respect of assessment order passed by the id AO is erroneous so as it prejudicial the interest of revenue as per provision of section 263 of the Act.

3] That on the facts and in the circumstances of the case, the Id Pr. CIT. Bikaner grossly erred in setting aside the assessment order passed by the u/s 143(3) without any finding as to how the assessment order passed by the Id AO is erroneous so as it prejudicial the interest of revenue.

4] That on the facts and in the circumstances of the case, the Id Pr. CIT, Bikaner erred in recording various finding in the order are contrary to the material available on record.

5. That the petitioner may kindly be permitted to raise any additional or alternative grounds at or before the time of hearing.

6] The petitioner prays for justice & relief.”

3. At the time of hearing of this appeal the Id. AR applied before the bench vide his application dated 26.05.2023 prayed for withdrawal of the appeal for which Id. DR has no objection. Hence, the Bench allows the assessee to withdraw the appeal.

In the result, the appeal of the assessee stands dismissed as withdrawn.

Order pronounced under rule 34(4) of the Income Tax Appellate
Tribunal Rules, 1963, by placing the details on the notice board.

Sd/-

(Dr. S. Seethalakshmi)
Judicial Member

Sd/-

(Rathod Kamlesh Jayantbhai)
Accountant Member

Dated : 02/08/2023

*Ganesh Kumar, PS

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Assistant Registrar
Jodhpur Bench