

आयकर अपीलीय अधिकरण
रंची पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री राजेश कुमार, लेखा सदस्य
एवं
श्री संजय शर्मा, न्यायिक सदस्य
के समक्ष
Before

**SRI RAJESH KUMAR, ACCOUNTANT MEMBER
&
SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. No.: 227/RAN/2019
Assessment Year: 2014-15**

***Harsh Barter Private Limited.....Appellant
[PAN: AABCH 6908 A]***

Vs.

ITO, Ward-1(4), Kolkata.....Respondent

Appearances by:

Sh. A.K. Tibrewal, A/R, appeared on behalf of the Assessee.

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

Date of concluding the hearing : July 7th, 2023

Date of pronouncing the order : August 18th, 2023

ORDER

Per Rajesh Kumar, Accountant Member:

This is an appeal preferred by the assessee against the order of the Pr. Commissioner of Income Tax, Dhanbad (in short ld. 'Pr.

CIT') dated 28.03.2019 for the Assessment Year (in short 'AY') 2014-15.

2. The assessee has challenged the exercise of revisionary jurisdiction u/s 263 of the Act and also consequent order passed u/s 263 of the Act by Ld. Pr. CIT on the ground that the assessment revised by the said order is neither erroneous nor prejudicial to the interests of the Revenue.

3. At the outset, ld. Counsel for the assessee submitted that the order u/s 263 of the Act was passed on 28.03.2019 by revising the order passed u/s 143(3) of the Act dated 22.09.2016 thereby directing Ld. AO to frame the assessment afresh after doing necessary verification and also giving reasonable opportunity of hearing to the assessee. Ld. A/R submitted that the limitation period for passing the order in the set aside proceeding has already expired. A/R submitted that the last date for passing the order expired on 31.12.2019. The ld. A/R submitted that till date no assessment has been framed which was not controverted by the Departmental representative. Ld. A/R, therefore, prayed that the appeal of the assessee may kindly be dismissed as withdrawn.

4. After hearing rival contentions and perusing the material on record, we find that no assessment has been framed pursuant to the direction of Ld. Pr. CIT given vide order dated 28.03.2019 passed u/s 263 of the Act and we accept the contention of the assessee qua the withdrawal of appeal and accordingly dismiss the appeal as withdrawn.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Kolkata, the 18th August, 2023.

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Rajesh Kumar]
Accountant Member

Dated: 18.08.2023

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. Harsh Barter Private Limited, C/o. R.C. Saraf, Joraphatak Road, Dhanbad-826 001.**
- 2. ITO, Ward-1(4), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Ranchi Bench, Ranchi.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata