

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH, 'DB': AGRA**

(Through Video Conferencing)

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.89/AGR/2022
[Assessment Year: 2017-18]**

PNC Cold Storage Pvt. Ltd. C-2/37, Vikas Market, Kamla Nagar, Agra, Uttar Pradesh-282005	Vs	Principal Commissioner of Income Tax-1, Aayakar Bhawan, Agra, Uttar Pradesh-282002
PAN-AACCP7061R		
Assessee		Revenue

Assessee by	Sh. Deependra Mohan, C.A.
Revenue by	Sh. Surendera Pal, CIT-DR

Date of Hearing	28.08.2023
Date of Pronouncement	28.08.2023

ORDER

PER SHAMIM YAHYA, AM,

This appeal by the assessee is against the order of the Ld. CIT-1, Agra, passed u/s 263 of the Act dated 31.03.2023 and pertains to Assessment Year 2017-18.

2. At the outset, in this case, the ld. Counsel for the assessee submitted that this appeal was filed by the assessee against the order u/s 263 of the Act passed by the Ld. Pr. Commissioner of Income Tax. He also submitted that in the proceedings conducted by the Ld. Assessing Officer and the consequent order passed by him u/s 143(3) r.w.s. 263, no adverse inference has been drawn by the Ld. Assessing Officer. Hence, the assessee wants to withdraw the present appeal filed against the revisionary order passed u/s 263 of the

Act. In this regard, an application of withdrawal dated 30.06.2023 is also available on record.

3. Upon careful consideration, noting that the Revenue does not have any objection, we permit the withdrawal of the appeal. Hence, the appeal of the assessee is dismissed as withdrawn.

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

Order pronounced in the open court on 28.08.2023.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Delhi; 28.08.2023

Shekhar,

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi