

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.34/NAG./2022
Assessment Year – 2017-2018

SMS Ltd., 20 STPI, Gayatri Nagar Parsodi, Nagpur. PIN – 440 022 Maharashtra. PAN AACCS9854P	vs.	The Pr. CIT-1, Aaykar Bhawan, Civil Lines, Nagpur – 440 001 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Kapil Hirani on behalf of Shri Mukesh Agrawal, C.A.
For Revenue :	Shri Kailash G. Kanojiya, CIT-DR

Date of Hearing :	26.10.2023
Date of Pronouncement :	31.10.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal, for assessment year 2017-18, arises against the CIT(A)-1, Nagpur's Order in case No.CIT(A)-1/465/2019-20, dated 23.07.2020, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. During the course of hearing, learned counsel appearing for the assessee seeks permission for withdrawal of it's appeal vide letter dated 23.10.2023 reads as under :

BEFORE THE HON'BLE ITAT, NAGPUR BENCH, NAGPUR


Appellant : SMS Ltd.
ITA Nos. : 34/Nag/2022
Date of Hearing : 26.10.2023
Asst. Year : 2017-18
Subject : Request for withdrawal of appeal

The undersigned most humbly submits as under-

- i. The above referred appeal filed by Assessee against the order passed by Hon'ble CIT u/s 263 of I T Act is fixed for hearing before the Hon'ble bench on 26.10.2023.
- ii. It is respectfully submitted that subsequent to 263 order the AO has passed assessment order u/s 143(3) r.w.s. 263 of the Act on 23/03/2023 wherein income originally assessed u/s 143(3) has been accepted. As such assessee has no grievance against the order passed u/s 263 of the Act which is in dispute before your honour.
- iii. It is therefore humbly requested to kindly treat the above appeal as withdrawn and dismissed.

Prayed accordingly.

Nagpur
23/10/2023

For SMS Ltd.

Director

3. Learned DR has no objection.

4. We therefore, dismiss the appeal of the assessee as withdrawn.

Order pronounced in the open Court on 31.10.2023.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 31st October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The CIT(A)-1, 216, Aayakar Bhavan, Telangkhedi Road, Civil Lines, Nagpur – 440 001.
4.	The Pr. CIT, Nagpur concerned.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.