

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD
BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER

ITA No.8 and 9/Ahd/2023
Assessment Year : 2017-18 and 2018-19

P.G. India Logistics P.Ltd. 72/1, Pmchand House Old High Court Way Ashram Road Ahmedabad.	Vs.	AO, CPC, Bangalore. Present : ACIT, Cir.3(1)(1) Ahmedabad-15.
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(Applicant)		(Respondent)
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Assessee by	:	Shri P.F. Jain, AR
Revenue by	:	Namita Khurana, Sr.DR

सुनवाई की तारीख /Date of Hearing : 14/03/2024
घोषणा की तारीख /Date of Pronouncement: 14/03/2024

आदेश/ORDER

PER ANNA PURNA GUPTA, ACCOUNTANT MEMBER

Present two appeals have been filed by the assessee against orders passed by the Id.Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter referred to as "Ld.CIT(A)"] of even dated i.e. 6.12.2022 passed under section 250(6) of the Income Tax Act, 1961 [hereinafter referred to as "the Act" for short] for the Asst.Year 2017-18 and 2018-19.

2. At the outset, the Ld.counsel for the assessee submitted that the assessee wants to withdraw its above two appeals, as the grievance of the assessee has been resolved by the AO by passing order section 154 of the Act. The ld.counsel filed identically worded letters dated 12.3.2024 to this effect in both the appeals, which are taken on record. The contents of the letter reads as under:

"The hearing of above appeals has been fixed on 14/03/2024 before Hon'ble Bench " B " .In this appeal the ground involved was disallowance of PF/ESI of Rs.11,13,826/- which was not considered by CIT (A) being not part of rectification application Therefore, application U/s 154 for A.Y. 2017-18 was made before the A.O. who by order dated 25/01/2024 passed U/s 154 has allowed the claim of the assessee.

Therefore, this appeal is respectfully withdrawn as the issue under appeal has been allowed by the A.O. by passing order U/s 154."

In view of the submissions of the ld.counsel of the assessee supported by the above letters, we permit the assessee to withdraw the above two appeals.

3. In the result, both the appeals are dismissed as withdrawn.

Order pronounced in the Court on 14th March, 2024 at Ahmedabad.

**Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

Ahmedabad,dated 14/03/2024