

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI R.K. PANDA, VICE PRESIDENT AND
SHRI V. DURGA RAO, JUDICIAL MEMBER

ITA no.117/Nag./2023
(Assessment Year : 2012-13)

VDA Agro Products Pvt. Ltd.
C/o Deepak Agarwal, Plot no.708/710
C.A. Road, Opp. Rahate Surgical Hospital
Nagpur 440 008 PAN – AACCE0671L

..... Appellant

v/s

Income Tax Officer
National Faceless Appeal Centre
Delhi

..... Respondent

Assessee by : Shri Abhay agrawal
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 01/05/2024

Date of Order – 01/05/2024

ORDER

PER V. DURGA RAO, J.M.

The present appeal has been filed by the assessee challenging the impugned order dated 21/02/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (*"the learned CIT(A)"*), for the assessment year 2012-13.

2. When this appeal is taken up for hearing, the learned Counsel submitted that this appeal has to be filed in another Tribunal, where the A.O. is having jurisdiction over the subject matter of the issue and submitted that he may be permitted to withdraw this appeal and prayed that liberty may be given to him to approach the appropriate Tribunal to file appeal.

3. On the other hand, the learned D.R. has not expressed any objection to the submissions made by the learned Counsel for the assessee.

4. We have heard the arguments of rival parties and perused the material available on record. Considering the request of the assessee, we dismiss the appeal filed by the assessee as withdrawn. However, the assessee is hereby given liberty to file an appeal before the appropriate Tribunal. We order accordingly.

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 In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 01/05/2024.

Sd/-
R.K. PANDA
VICE PRESIDENT

NAGPUR, DATED: 01/05/2024

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

Copy of the order forwarded to:

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- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur