

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'D': NEW DELHI)**

**BEFORE Dr. BRR KUMAR, ACCOUNTANT MEMBER
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No:- 1539/Del/2023
(Assessment Year- 2016-17)**

Bina Bhaumik, 9, Weston Street, Siddha Weston 1 st Floor, R. No. 118, Kolkata-70013	Vs.	ITO, WD. INT. Tax 1(1)(2), Delhi.
PAN No: CGCPB1609N		
APPELLANT		RESPONDENT

Assessee by : Ms. Saswati Mitra Dutta, Adv.
Revenue by : Shri Mithun N Shate, Sr. DR

Date of Hearing : 30.05.2024
Date of Pronouncement : 06.06.2024

ORDER

PER DR. BRR KUMAR, AM

The instant appeal preferred by the assessee against the order dated 03.03.2022 passed by the Learned Commissioner of Income Tax (Appeal), Delhi-42 [hereinafter referred to as the 'Ld. CIT(A)'] pertaining to Assessment Year 2016-17.

2. The assessee has raised the following grounds of appeal:

“1. For that Assessment Order U/s. 143.3 of the Income-tax Act, 1961 on dated 22/12/2018 is illegal and void ab initio.

2. For that the Ld. A.O did not allow the index cost of acquisition of the immovable property during the calculation of Capital Gain.

3. For that the calculation of Long Term Capital Gain on sale of immovable property amounting to Rs. 7450000.00 is bad in law and illegal.

4. For that the addition made by the Ld. A.O. amount of Rs. 7450000.00 is unjust for.

5. For that on the facts of the case, the Order passed by the Ld. C.I.T.(A), Delhi-42 on 03/03/2022 is completely arbitrary, unjustified and illegal as the assessee was denied of the reasonable opportunity to represent the matter. Therefore, natural justice is violated.

6. For that your petitioner prays to place any other additional ground or grounds before the disposal of the aforesaid appeal petit.”

3. The Ld. Counsel for the assessee submitted that, they are not inclined to prosecute the appeal anymore and would like to withdraw the appeal.

4. The Ld. DR has not objected to the withdrawal. Hence, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the Open Court on 06.06.2024

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Sd/-
(Dr. BRR KUMAR)
ACCOUNTANT MEMBER

Dated: 06/06/2024
Pooja/-