

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE DR KRINWANT SAHAY, ACCOUNTANT MEMBER
& SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No. 710/CHD/2023

निर्धारण वर्ष / Assessment Year: 2017-18

Manikaran Orchards, C/o H.No. 3035, Sector 27-D, Chandigarh 160019	Vs. बनाम	The ITO, Kullu, H.P.
स्थायी लेखा सं./PAN No: AAUFM3635P		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(VIRTUAL HEARING)

निर्धारिती की ओर से/Assessee by : Shri Shruti Khandwal, Adv for Shri
Parikshit Agarwal, CA

राजस्व की ओर से/ Revenue by : Shri Dharamvir, JCIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 08.07.2024

उदघोषणा की तारीख/Date of Pronouncement : 08.07.2024

आदेश/Order

Per Dr. Krinwant Sahay, A.M.:

Appeal in this case has been filed by the Assessee against the order dated 25.09.2023 of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAT), Delhi.

2. At the very outset, the Id. Counsel of the Assessee has filed a letter before the Bench requesting for withdrawal of the appeal. In this regard,

the ld. Counsel has submitted a letter dated 28.6.2024 stating as under:-

“Subject: Prayer for Grant of permission to withdraw appeal in ITA No. 710/CHANDI/2023 in the case of Manikaran Orchard, C/O H.No. 3035, Sector 27D, Chandigarh for the ASSESSMENT YEAR 2017-18.

Hon'ble Bench,

Kindly refer to the matter cited as subject above. The background of the proceeding in the case of the assessee is as under:

- The assessment in the case of above cited assessee was completed u/s 144 of Income Tax Act, 1961 (hereinafter referred to as "Act") wherein addition aggregating to Rs. 34,70,000/- was made by the Ld. AO.*
- Against the above assessment order passed u/s 144 on 20.12.2019, assessee had filed appeal before the Worthy CIT(A) which v/as dismissed vide Worthy CIT(A) order dtd. 25.09.2023.*
- Aggrieved against the order passed by Worthy CIT(A), assessee then filed appeal before Hon'ble ITAT, Chandigarh on 06.11.2023 in ITA No.680/CHANDI/2023 which is still pending for adjudication before the Hon'ble ITAT, Chandigarh and the appeal has been fixed for hearing on 02.07.2024.*

We have recently been engaged as new counsel to handle the appellant's appeal. Due to a miscommunication with the appellant, we inadvertently filed an appeal before the

Hon'ble ITAT, Chandigarh again on 21.11.2023 in ITA No. 710/CHANDI/2023.

In view of the above facts, we have instructed by the appellant to make prayer for grant of permission to withdraw the subject cited appeals. It is prayed accordingly”

3. The Id. DR did not have any objection to it.
4. We have considered the request of the Id. Counsel of the Assessee and accordingly, the permission is granted for withdrawal of the appeal.
5. In the result, the appeal is dismissed as withdrawn.

Order pronounced on 08.07.2024.

Sd/-
(PARESH M. JOSHI)
Judicial Member

Sd/-
(DR KRINWANT SAHAY)
Accountant Member

“rkk”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar