

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री रवीश सूद, न्यायिक सदस्य के समक्ष  
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No. 64/RPR/2024**

**निर्धारण वर्ष / Assessment Year : 2012-13**

Agrawal Sponge Limited  
91-92, Siltara Industrial Area,  
Phase-II, Siltara  
Raipur (C.G.)-493 111  
PAN: AAECA3183F

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Deputy Commissioner of Income Tax  
Circle-1(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : None (Withdrawal Application)  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 27.08.2024

घोषणा की तारीख / Date of Pronouncement : 27.08.2024

**आदेश / ORDER**

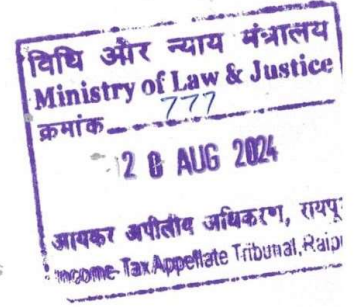
**PER RAVISH SOOD, JM:**

The present appeal filed by the assessee company is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 30.12.2023, which in turn arises from the order passed by the A.O under Sec. 144 r.w.s.147 of the Income-tax Act, 1961 (in short 'the Act') dated 09.12.2019 for the assessment year 2012-13.

2. The Ld. Counsel for the assessee company had filed before us a letter dated 20.08.2024 (received on the same date), wherein liberty has been sought to withdraw the present appeal. For the sake of clarity, the letter dated 20.08.2024 is culled out as under:

To,  
The Hon'ble Member  
Income Tax Appellate Tribunal,  
Raipur Bench  
5<sup>th</sup> Floor, Central Secretariat  
Sector-24,  
**Nava Raipur** (C.G.)

**Sub : Request for withdrawal of appeal**  
**Appellant : Agrawal Sponge Limited**  
**PAN : AAECA3183F**  
**Appeal No. : ITA-64/RPR/2024**



Hon'ble Sir,

With reference to above this is to submit that appellant has preferred the present appeal against the order passed u/s 154 w.r.t. Sec. 144 read with section 147 of the Income Tax Act, 1961 whereas upon review of the relevant provisions and the nature of the dispute, it has come to our attention that the appropriate remedy should have been to file an appeal directly against the order issued under Section 147, rather than against the order under Section 154. Accordingly the appellant has filed the appeal with Hon'ble CIT(Appeals), NFAC on dt. 03.08.2024 vide ackd. No. 348673430030824 against the assessment order passed u/s 144 r.w.s. 147 of the Income Tax Act, 1961. **[Copy of efiled appeal with acknowledgement enclosed]**

Given that the appeal before the Hon'ble ITAT bench was filed under an incorrect provision, we kindly request the Hon'ble bench to permit the withdrawal of this appeal.

On the above we have also the reference of recent judgment of Hon'ble High Court of Chhattisgarh on similar issue as decided in the case of :-  
**Sidharth Co-operative Credit & Thrift Society Limited V. The Income Tax Officer, Ward 2(1), Bhilai (C.G.)** vide TAXC No. 140 of 2024 pronounced on 26.07.2024

(Copy enclosed).

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It is therefore humbly requested before your honour to kindly consider the withdrawal request and confirm the termination of the appeal proceedings and oblige.

Thanking you

**Place : Raipur**  
**Dated: 20-08-2024**

**For, Agrawal Sponge Pvt. Ltd.**

  
**(CA Rajesh Kumar Chawda)**  
**Counsel for appellant**

**Attached : As above**

**C.C. To, The Sr. D.R., ITAT, Raipur bench, Nava Raipur**

3. Dr. Priyanka Patel, Ld. Sr. Departmental Representative (for short 'DR') did not raise any objection to the seeking of withdrawal of the captioned appeal by the assessee company.

4. Considering the aforesaid concession of the Ld. AR, the present appeal filed by the assessee company is dismissed as withdrawn.

5. In the result, appeal of the assessee company is dismissed as withdrawn.

Order pronounced in open court on 27th day of August, 2024.

Sd/-

(रवीश सूद / RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 27th August, 2024.

SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G)
4. The Pr. CIT-1, Raipur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.