

आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर
IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR
श्री रविश सूद, न्यायिक सदस्य एवं श्री अरुण खोड़पिया, लेखा सदस्य के समक्ष ।
BEFORE SHRI RAVISH SOOD, JM & SHRI ARUN KHODPIA, AM

(ITA No. 26/RPR/2024)
(Assessment Year: 2012-13)

Vijendra Singh, Bedford Earthmovers INC 1, Raipur Road, Rajiv Gandhi Chowk, Bilaspur, 495001, C.G.	V s	Dy. Commissioner of Income Tax, Circle-1(1), Vyapar Vihar Road, Bilaspur, C.G.
PAN: ATTPS8591G		
(अपीलार्थी/Appellant)	.	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri S. R. Rao, Adv.
राजस्व की ओर से /Revenue by	:	Dr. Priyanka Patel, Sr. DR
सुनवाई की तारीख/ Date of Hearing	:	29.08.2024
घोषणा की तारीख/ Date of Pronouncement	:	29.08.2024

आदेश / ORDER

Per Arun Khodpia, AM:

The present appeal is filed by the assessee against the order of Commissioner of Income Tax (Appeals), NFAC, Delhi, (in short "CIT(A)"), vide order dated 21.07.2023 u/s 250 of the Income Tax Act, 1961 (in short "The Act"), for the Assessment Year 2012-13, which in turn arises from the order of Deputy Commissioner of Income Tax, Circle 1(1), Bilaspur, (in short "The AO"), u/s 147 r.w.s. 143(3) of the Act, dated 29.12.2017.

2. The grounds of appeal raised by the assessee are as under:

- 1) In the facts and circumstances of the case and in law, the initiation of proceedings u/s. 147 of the Income-tax Act, 1961 without fulfilling all the conditions is illegal and without jurisdiction and as a corollary the assessment order is non-est.
- 2) In the facts and circumstances of the case and in law the Id. Commissioner of Income-tax (Appeals) has erred in confirming the addition of Rs. 13,17,500/- as long-term capital gain on sale of land made by Id. Assessing Officer without referring the matter to District Valuation officer u/s 50C (2) of the Income-tax Act, 1961.
- 3) In the facts and circumstances of the case and in law, the Ld. Commissioner of Income-tax (Appeals) has erred in confirming addition of Rs. 1,30,928/- u/s 40(a)(ia) of the Income-tax Act, 1961.
- 4) The impugned order is bad in law and on facts.
- 5) The appellant reserves the right to addition, after or omit all or any of the grounds of appeal in the interest of justice.

3. At the very outset of hearing of the appeal, Ld. Authorized Representative for the appellant, Shri S. R. Rao, Adv. (in short 'AR') has sought liberty to withdraw the captioned appeal. Also, the Ld. AR has filed an application during the hearing dated 29.08.2024, seeking withdrawal of the present appeal. For the sake of clarity, the application filed is extracted as under:

**BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR.**

Name of the Applicant : Shri Vijendra Singh, Bilaspur

Stay Application No. : ITA No. 26/RPR/ 2024

APPLICATION FOR WITHDRAWAL OF APPEAL

May it please your honours,

1. Aggrieved by the order dated 21/07/2023 passed by Id. Commissioner of Income-tax (Appeals), NFAC, applicant filed above appeal.
2. However, it is found during preparation of the matter that certain apparent errors were crept in the said order and on being so advised, the appellant has filed application u/s.154 of the Income-tax Act, 1961 on 28/08/2024 for rectification of the mistakes.
3. In the wake of above development, the appellant seeks to withdraw the appeal. Accordingly, it is humbly prayed that the Hon'ble Tribunal may be pleased to allow this application for withdrawal of above Appeal in the interest of justice.

Prayed accordingly.



(S.R.RAO)
Counsel for the Appellant

Copy to the Sr. Departmental Representative for favour of kind information.

4. Per contra, the Ld. Senior Departmental Representative (for short "Sr. DR") did not raise any objection to the request of the Ld. AR for withdrawal of the captioned appeal.

5. Considering the aforesaid concession of the Ld. AR and no objection by the revenue, we herein, without adverting to the grounds of appeal raised in the present case, permit the assessee to withdraw the captioned appeal.

6. Resultantly, appeal No. ITA 26/RPR/2024 filed by the assessee is rendered to be **dismissed** as withdrawn.

Order pronounced in the open court on 29/08/2024.

Sd/-
(RAVISH SOOD)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(ARUN KHODPIA)

लेखा सदस्य / ACCOUNTANT MEMBER

रायपुर/Raipur; दिनांक Dated 29/08/2024

Vaibhav Shrivastav

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

1. अपीलार्थी / The Appellant- Vijendra Singh, Bilaspur
2. प्रत्यर्थी / The Respondent- DCIT, Circle-1(1)
3. आयकर आयुक्त(अपील) / The CIT(A),
4. The Pr. CIT-1, Raipur (C.G.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर/ DR, ITAT, Raipur
6. गार्ड फाईल / Guard file.

// सत्यापित प्रति True copy //

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, रायपुर/ITAT, Raipur