

**आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH**  
**HEARING THROUGH:**

**श्री आकाश दीप जैन, उपाध्यक्ष एवं श्री विक्रम सिंह यादव, लेखा सदस्य**  
**BEFORE: SHRI. AAKASH DEEP JAIN, VP & SHRI. VIKRAM SINGH YADAV, AM**

आयकर अपील सं. / ITA NO. 1352/Chd/ 2017  
निर्धारण वर्ष / Assessment Year : 2014-15

Usha Yarns Ltd. # 3, Ajit Nagar, Patiala	बनाम	The ACIT Circle-2, Patiala
स्थायी लेखा सं. / PAN NO: AAACU1917D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vibhor Garg, C.A  
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR  
सुनवाई की तारीख/Date of Hearing : 29/08/2024  
उदघोषणा की तारीख/Date of Pronouncement : 30/08/2024

**आदेश/Order**

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal by the Assessee against the order of the Ld. Pr. CIT, Patiala passed u/s 263 dt. 16/08/2017 pertaining to Assessment Year 2014-15.

2. During the course of hearing, the Ld. Counsel for the Assessee moved an application to withdraw the appeal which reads as under:

*"Sub: Request for withdrawing the appeal*

*Hon'ble Members*

*The above appeal is against the review order passed u/s 263 by Ld. Pr. CIT, Patiala wherein the assessment order dated 30/08/2016 was annulled and AO was directed to make a fresh assessment on the issues discussed in the order u/s 263 passed by Ld. Pr. CIT.*

*As the assessment u/s 143(3) read with section 263, has been passed by the Ld. AO in favour of assessee vide order dt. 15/12/2018, this appeal against the order u/s 263 becomes infructuous.*

*A humble prayer is made to kindly allow us to withdraw the appeal.*

*Counsel for Appellant  
Sd/-  
Vibhor Garg, FCA"*

3. Ld. DR did not object if the appeal of the assessee is dismissed as withdrawn.

4. In view of the order passed u/s 143(3) r/w 263 of the Act dt. 15/12/2018 and request so made on behalf of the assessee, the appeal of the assessee is dismissed as withdrawn.

5. In the result, appeal of the Assessee is dismissed.

(Order pronounced in the open Court on 30/08/2024 )

**Sd/-**

**आकाश दीप जैन**  
**(AAKASH DEEP JAIN)**  
**उपाध्यक्ष / VICE PRESIDENT**

**Sd/-**

**विक्रम सिंह यादव**  
**( VIKRAM SINGH YADAV)**  
**लेखा सदस्य/ ACCOUNTANT MEMBER**

**AG**

**Date: 30/08/2024**

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