

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथ, लेखक सदस्य के समक्ष  
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.808/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2013-14

Khathijathu Nasreen,  
No.60, Veerabadran Street,  
Nungambakkam,  
Chennai-600034.  
[PAN: AABPN 8274A]

**Vs.** The Income Tax Officer,  
International Taxation,  
Ward-2(1),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mrs. S. Vidya, FCA  
: Shri Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 26.08.2024

घोषणा की तारीख /Date of Pronouncement

: 28.08.2024

आदेश / ORDER

**PER S.R. RAGHUNATHA, A.M :**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals)-16, Chennai [hereinafter "CIT(A)] in DIN & Order No.ITBA/APL/S/250/2023-24/1060397804(1), dated 01.02.2024. The assessment was framed by the Income Tax Officer, International Taxation, Ward-2(1), Chennai for the Assessment Year 2013-14 u/s.147 r.w.s 144 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 25.05.2022.

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2. When this appeal was taken up for hearing, the Ld. counsel for the assessee vide letter dated 23.08.2024 stated that the assessee is not in a position in prosecuting the appeal further and thus, the Id. counsel prayed for permission to withdraw the appeal as under:

*"1. L Khathijatu Nasreen, is the appellant in the above-referenced appeal and the appeal is pending for disposal.*

*2. During the course of preparation and arguments, the Honourable Bench had directed to file a paper book containing the allocation agreement entered into with the builder and a table containing the year wise details of sale of the residential units made by me over the period of years.*

*3. I hereby plead before your goodselves that I am not in the possession of the allocation agreement entered into with the builder. I had also made my earnest efforts to get the same from the builder but I was not in a position to obtain the same.*

*4. As I am not in a position to prove the merits of my case, I hereby request this Honourable Bench to permit me to withdraw the appeal filed before this Honourable ITAT, Chennai.*

*5. I also assure this Honourable Bench that I will make the payment of the taxes and along with the interest.*

*6. I seek my apology and request this Honourable Bench to condone the inconvenience caused in this regard.*

*Prayer*

*In view of the above, I humbly pray that this Honourable Bench shall be grateful to permit me to withdraw this appeal."*

3. In view of the above submissions of the Id. counsel for the assessee and there being no objection raised by the Id. DR, the appeal filed by the assessee is dismissed as withdrawn.

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4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

*Order pronounced on 28<sup>th</sup> August, 2024.*

**Sd/-**

(यस यस विश्वनेत्र रवि)

**(S.S. Viswanethra Ravi)**

**न्यायिक सदस्य / Judicial Member**

**Sd/-**

(एस. आर. रघुनाथा)

**(S.R. Raghunatha)**

**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 28<sup>th</sup> August, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF