

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH VIRTUAL
HEARING AT KOLKATA**

Before
Shri Rajpal Yadav, Vice President
&
Dr. Manish Borad, Accountant Member

I.T.A. No.515/PAT/2024
Assessment Year: 2017-18

Assistant Commissioner of Income Tax, Appellant
Circle-4, Patna

Vs.

Girija Shankar Dutt Respondent
301, Tower-2, The Palms South
City-1, Gurgaon, Haryana-122001.
(PAN: AEBPD9134R)

Appearances by:

Rinku Singh, CIT DR appeared for Appellant
No n e appeared for Respondent

Date of concluding the hearing : 03.09.2024

Date of pronouncing the order : 09.09.2024

ORDER

Per Dr. Manish Borad, Accountant Member:

This appeal filed by the revenue pertaining to the Assessment Year (in short "AY") 2017-18 is directed against the order passed u/s 250 of the Income Tax Act, 1961 in short the "Act") by Id. Commissioner of Income-tax (Appeal), NFAC, Delhi [in short Id. "CIT(A)"] dated 21.03.2024 arising out of the assessment order framed u/s 143(3) of the Act by ACIT, circle-4, Patna dated 11.12.2019.

2. At the time of hearing, Ld. CIT, DR submitted before the Bench to withdraw the instant appeal and for this submission an application for withdrawal of the appeal dated 16.08.2024 is placed in file. None appeared on behalf of the assessee at the time of hearing. Since Ld. CIT, DR prayed before the bench for withdrawal of the instant appeal, we dismiss the same by treating it as withdrawn.

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

Order is pronounced in the open court on 9th September, 2024.

Sd/-

[Rajpal Yadav]

Vice President

Dated: 9th September, 2024

Sd/-

(Dr. Manish Borad]
Accountant Member

J.D. Sr. PS.

Copy of the order forwarded to:

1. **Appellant – ACIT, Circle-4, Patna**
2. **Respondent – Shri Girija Shankar Dutt**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. Departmental Representative
6. Guard File.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata