

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI S.S. VISWANETHRA RAVI, HON'BLE JUDICIAL MEMBER
AND SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1705/Chny/2024

निर्धारण वर्ष / Assessment Year: 2019-20

Hariharan Srinivasan,
3, New No.5, 3 New No.5,
Appakannu Street,
Lloyds Road, Royapettah,
Chennai 600 014.

[PAN: AOYPS-8589-J]

(अपीलार्थी/Appellant)

ADIT/ACIT,

v. Corporate Circle -1(1),
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Mr. Y. Sridhar, FCA

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 04.09.2024

घोषणा की तारीख/Date of Pronouncement

: 11.09.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2019-20, vide order dated 10.05.2024.

2. At the outset, the Id.AR of the assessee stated that the impugned addition has been deleted by the CPC, Bengaluru, in response to the application filed u/s. 154 of the Act by the assessee during the pendency of appeal filed with Id.CIT(A) vide order dated 11.02.2021. However, the Id.CIT(A) confirmed the addition made by the CPC, Bengaluru vide its intimation u/s. 143(1) of the Act dated 31.10.2019 by passing an order u/s. 250 of the Act on 10.05.2024, against which the appeal was preferred by the assessee before this Tribunal.

3. The assessee filed an application for withdrawal of this appeal, since the assessee got relief through order u/s. 154 of the Act dated 11.02.2021 by the CPC, Bengaluru by treating this appeal as infructuous.

4. The Id.SR DR, did not make any objection for withdrawal of appeal.

5. Since, the assessee has been given relief by order u/s. 154 by CPC on 11.02.2021 and the assessee has filed an application for withdrawal of appeal, we dismiss the appeal as withdrawn,

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 In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the court on 11th September, 2024 at Chennai.

Sd/-
(एस एस 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, the 11th September, 2024

JPV

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