

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

**Before Shri Satbeer Singh Godara, Judicial Member &  
Shri Amarjit Singh, Accountant Member**

ITA No.405/Coch/2023 : Asst.Year 2017-2018

ITA No.406/Coch/2023 : Asst.Year 2018-2019

ITA No.407/Coch/2023 : Asst.Year 2020-2021

Kollam District Police Department Employees Co-operative Society Limited No.Q1179, Near SP Office Kollam – 691 001. <b>PAN : AACAK5573H.</b>	v.	The Income Tax Officer Ward 2 Kollam.
(Appellant)		(Respondent)

Appellant by : Sri.G.Surendranath Rao

Respondent by : Smt.V.Swarnalatha, Sr.DR

<b>Date of Hearing : 13.08.2024</b>	<b>Date of Pronouncement : 13.08.2024</b>
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**ORDER**

**Per Bench :**

These assessee's three appeals ITA Nos.405 to 407/Coch/2023 for the assessment years 2017-2018, 2018-2019 & 2020-2021 arise against the CIT (Appeal) / NFAC, as many DIN & Order Nos.ITBA/NFAC/S/250/2022-23/1051675558(1), 1051680157(1) & 1051684061(1), all dated 23.03.2023, respectively, in proceedings u/s. 143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter.

Heard both the parties. Case files perused.

2. Learned Counsel places a letter on record thereby submitting that the assessee seeks to withdraw the instant appeals, as under:-

*“The appeals for the above three years were filed against the orders of the Commissioner of Income (Appeals) in his orders, as the Commissioner(Appeals) without any evidence on record had mentioned that the appellant could have granted loans to non-members also. He had directed the Assessing Officer, to disallow the income from loans to non-members.*

*However, in the fresh proceedings, the Assessing Authority after verification of all relevant records have concluded that there are no advances or transactions non-members and consequently granted full relief and cancelled the demand raised by the Assessing Authority. The copy of the proceedings of the Assessing Officer, for the three years, consequent subsequent to the order of the Commissioner (Appeals) are attached.*

*As a result the appeals filed for the above three years have become infructuous and may be treated as withdrawn.”*

3. Learned DR raises no objection in withdrawing the instant appeals by the assessee. Ordered accordingly.

4. These three assessee’s appeals ITA Nos.405 to 407/Coch/2023 are dismissed as withdrawn in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on this 13<sup>th</sup> Day of August, 2024.

**Sd/-**  
**(Amarjit Singh)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Satbeer Singh Godara)**  
**JUDICIAL MEMBER**

Cochin ; Dated : 13<sup>th</sup> August, 2024.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Concerned.
4. The CIT Concerned.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst.Registrar/ITAT, Cochin