

आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, KOLKATA

BEFORE SONJOY SARMA, JUDICIAL MEMBER
&
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 1140/KOL/2024
Assessment Year: 2018-19

Dirghagram Kharakpur SKUS Ltd. Dirghagram, Ghatal, Kolkata, West Bengal, 721212 [PAN : AAAAD9350K]	Vs	PCIT-13, 3, Govt. Place (West), Kolkata, West Bengal, 700001
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Amit Agarwal, AR
Revenue by :	Shri Praveen Kishore, CIT DR

सुनवाई की तारीख/**Date of Hearing** : 23.10.2024
घोषणा की तारीख /**Date of Pronouncement** : 23.10.2024

आदेश/ORDER

PER SONJOY SARMA, JUDICIAL MEMBER:

The captioned appeal filed by the assessee, pertaining to assessment year 2018-19 is directed against the order passed by the Learned Pr. Commissioner of Income Tax, Kolkata-13 (hereinafter referred to as the 'ld. PCIT') dated 7th March, 2024 passed u/s 263 of the Income-tax Act, 1961 (the Act), which is arising out of the assessment order u/s 143(3) read with section 144B of the Act dated 28th May, 2021.

2. At the outset, the ld. Counsel for the assessee submitted that the instant appeal has been instructed by his client to be withdrawn. The appeal was initially filed challenging the order



passed u/s 263 of the Act. However, since, an order has already been passed pursuant to the Revision order u/s 263 of the Act, the assessee has decided not to pursue this appeal further.

3. The ld. Counsel for the assessee also filed a formal application requesting withdrawal of the appeal.

4. On the other hand, ld. DR has raised no objection to this withdrawal

5. We after hearing the submission of both the parties and considering the circumstances, we find it appropriate to allow the assessee to withdraw the appeal. Therefore, the instant appeal filed by the assessee is dismissed as withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the Court on 23rd October, 2024 at Kolkata.

Sd/-

**(SANJAY AWASTHI)
ACCOUNTANT MEMBER**

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Kolkata, Dated 23.10.2024

**SS, Sr.Ps*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

**Sr. PS/ Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata**