

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

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Accountant Member

**ITA No. 123/Coch/2023**  
(Assessment Year: 2020-21)

Julie Paradeesh Binny Company Road Geo Farm House, Palluruthy Ernakulam 682006 [PAN: AGCPP4415A]	vs.	Pr. CIT (Central) 5th Floor, Kandamkulathy Towers, M.G. Road Cochin 682011
(Appellant)		(Respondent)

Appellant by:	Shri Gopalakrishnan Nair, CA
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

**Per Bench**

This assessee's appeal for A.Y. 2020-21 arises against the Principal CIT's DIN & Document No. ITBA/REV/S/91/2022-23/1048193666(1) dated 23.12.2022 in proceedings u/s. 263 of the Income Tax Act, 1961 (the Act).

Heard both the parties. Case file perused.

2. After vehemently arguing about the correctness of the learned Pr. CIT's impugned section 263 revision direction the learned counsel submits that the assessee wishes to withdraw the instant appeal to raise all factual/legal argument before the Assessing Officer in consequential proceedings.

3. The Revenue is indeed very fair in not objecting the assessee's withdrawal of the instant appeal.

4. This assessee's appeal is dismissed as withdrawn in above terms, subject to all just exceptions.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin