



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
Date of hearing:	12 12 2024
Date of pronouncement:	13 12 2024

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2022 pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

"1. BECAUSE the Commissioner of Income-tax (Appeals) was not correct in upholding the validity of notice u/s 143(2) dated 15.09.2015 issued on the basis of CASS methodology even through the said notice did not meet the requirement of law laid down in clause (ii) of sub-section (2) of section 143 of the Act.

1.2 BECAUSE on the facts and in the circumstances or the case, the decision of Hon'ble ITAT, Allahabad Bench in the case of Obeetee (Pvt.) Ltd., vs. The ACIT in ITA No. 113/Alld/2013 and the subsequent decision of ITAT Lucknow Bench 'SMC' in the case of Veer Bahadur Singh Purvanchal University vs. Dy. CIT(Exemption) in ITA No. 663/LKW/2016 are ipso facto applicable to the case in hand and as such the assessment order dated 29.12.2016 passed in pursuance of notice u/s 143(2) dated 15.09.2015 issued on the basis of CASS methodology deserves to be held as null and void.

2. BECAUSE on the facts and in the circumstances of the case and in law, the CIT(A) was not correct in accepting only 16.77% of the construction cost claimed by the assessee for the previous year 2001-02, 2006-07 & 2007-08 and in directing the Assessing Officer to work out the indexed cost accordingly instead of accepting the full cost of construction claimed by the assessee for the above mentioned previous years.

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4. In view of the aforesaid, it is most humbly prayed that the captioned appeal may kindly be treated as withdrawn by me.”

3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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[KUL BHARAT]
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2. It is most respectfully submitted that in relation to aforesaid appeal, the appellant assessee had filed a declaration in Form 1 under Direct Tax Vivad se Vishwas Act, 2024. In response to the declaration filed by the appellant, the Principal Commissioner of Income-tax, Lucknow has issued a certificate in Form no. 2. A copy of Form 2 is enclosed.

3. As the appellant has opted for the settlement under Direct Tax Vivad se Vishwas Act, 2024, she is withdrawing the aforesaid appeal.

Prayer

4. In view of the aforesaid, it is most humbly prayed that the captioned appeal may kindly be treated as withdrawn by me.”

3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

4. In view of the facts discussed above, we permit the assessee to withdraw this appeal. Accordingly, the appeal is dismissed as withdrawn.

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

Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.		
Respondent by:	Shri. Saurabh Dubey, CIT(DR)		
Date of hearing:	12	12	2024
Date of pronouncement:	13	12	2024

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2022 pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

"1. BECAUSE the Commissioner of Income-tax (Appeals) was not correct in upholding the validity of notice u/s 143(2) dated 15.09.2015 issued on the basis of CASS methodology even through the said notice did not meet the requirement of law laid down in clause (ii) of sub-section (2) of section 143 of the Act.

1.2 BECAUSE on the facts and in the circumstances or the case, the decision of Hon'ble ITAT, Allahabad Bench in the case of Obeetee (Pvt.) Ltd., vs. The ACIT in ITA No. 113/Alld/2013 and the subsequent decision of ITAT Lucknow Bench 'SMC' in the case of Veer Bahadur Singh Purvanchal University vs. Dy. CIT(Exemption) in ITA No. 663/LKW/2016 are ipso facto applicable to the case in hand and as such the assessment order dated 29.12.2016 passed in pursuance of notice u/s 143(2) dated 15.09.2015 issued on the basis of CASS methodology deserves to be held as null and void.

2. BECAUSE on the facts and in the circumstances of the case and in law, the CIT(A) was not correct in accepting only 16.77% of the construction cost claimed by the assessee for the previous year 2001-02, 2006-07 & 2007-08 and in directing the Assessing Officer to work out the indexed cost accordingly instead of accepting the full cost of construction claimed by the assessee for the above mentioned previous years.

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Prayer

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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Assistant Registrar



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
Date of hearing:	12 12 2024
Date of pronouncement:	13 12 2024

ORDER

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This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2022 pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
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Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
Date of hearing:	12 12 2024
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ORDER

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This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2022 pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
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Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

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Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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2. BECAUSE on the facts and in the circumstances of the case and in law, the CIT(A) was not correct in accepting only 16.77% of the construction cost claimed by the assessee for the previous year 2001-02, 2006-07 & 2007-08 and in directing the Assessing Officer to work out the indexed cost accordingly instead of accepting the full cost of construction claimed by the assessee for the above mentioned previous years.

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Prayer

4. In view of the aforesaid, it is most humbly prayed that the captioned appeal may kindly be treated as withdrawn by me.”

3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

4. In view of the facts discussed above, we permit the assessee to withdraw this appeal. Accordingly, the appeal is dismissed as withdrawn.

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

Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

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Assistant Registrar



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
Date of hearing:	12 12 2024
Date of pronouncement:	13 12 2024

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2022 pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

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Prayer

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3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.		
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Date of hearing:	12	12	2024
Date of pronouncement:	13	12	2024

ORDER

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

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SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

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Appellant by:	Shri P. K. Kapoor, C.A.		
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Date of hearing:	12	12	2024
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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
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Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
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Appellant by:	Shri P. K. Kapoor, C.A.
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Sd/-
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ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

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LUCKNOW BENCH "A", LUCKNOW**

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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3. CIT
4. DR
5. Guard file

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Assistant Registrar



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.22/LKW/2023
(Assessment Year: 2014-15)

Smt Kamlesh Gupta 35, Latouch Road, Lucknow- 226018.	v.	Asstt. Commissioner of Income Tax Range-V, Pratyaksh Kar Bhawan, Lucknow-226001.
PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
Date of hearing:	12 12 2024
Date of pronouncement:	13 12 2024

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2022 pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

"1. BECAUSE the Commissioner of Income-tax (Appeals) was not correct in upholding the validity of notice u/s 143(2) dated 15.09.2015 issued on the basis of CASS methodology even through the said notice did not meet the requirement of law laid down in clause (ii) of sub-section (2) of section 143 of the Act.

1.2 BECAUSE on the facts and in the circumstances or the case, the decision of Hon'ble ITAT, Allahabad Bench in the case of Obeetee (Pvt.) Ltd., vs. The ACIT in ITA No. 113/Alld/2013 and the subsequent decision of ITAT Lucknow Bench 'SMC' in the case of Veer Bahadur Singh Purvanchal University vs. Dy. CIT(Exemption) in ITA No. 663/LKW/2016 are ipso facto applicable to the case in hand and as such the assessment order dated 29.12.2016 passed in pursuance of notice u/s 143(2) dated 15.09.2015 issued on the basis of CASS methodology deserves to be held as null and void.

2. BECAUSE on the facts and in the circumstances of the case and in law, the CIT(A) was not correct in accepting only 16.77% of the construction cost claimed by the assessee for the previous year 2001-02, 2006-07 & 2007-08 and in directing the Assessing Officer to work out the indexed cost accordingly instead of accepting the full cost of construction claimed by the assessee for the above mentioned previous years.

3. BECAUSE while accepting only part of the construction cost for various years, the ld. CIT(A) has overlooked the material and information as well as the affidavit of the appellant placed before him in support of the construction cost claimed for Previous year 2001-02, 2006-07 and 2007-08.

4. BECAUSE merely due to an in-advertent mistake in mentioning the lesser constructed area of the property (sold by the assessee) in the sale deed, the assessee's claim for the actual constructed area and construction cost could not have been denied and keeping in view the material and information including the sworn affidavit of the assessee placed on record, the ld. CIT(A) ought to have accepted the entire cost of construction and actual constructed area claimed by the assessee for F.Y. 2001-02, 2006-07 and 2007-08.

5. BECAUSE the ld. CIT(A) has passed the impugned order on presumption, conjecture and surmises, without appreciating the evidences placed before him during the course of appellate proceedings.

6. BECAUSE the order appealed against is contrary to the facts, law and Principles of natural justice.”

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2. It is most respectfully submitted that in relation to aforesaid appeal, the appellant assessee had filed a declaration in Form 1 under Direct Tax Vivad se Vishwas Act, 2024. In response to the declaration filed by the appellant, the Principal Commissioner of Income-tax, Lucknow has issued a certificate in Form no. 2. A copy of Form 2 is enclosed.

3. As the appellant has opted for the settlement under Direct Tax Vivad se Vishwas Act, 2024, she is withdrawing the aforesaid appeal.

Prayer

4. In view of the aforesaid, it is most humbly prayed that the captioned appeal may kindly be treated as withdrawn by me.”

3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

4. In view of the facts discussed above, we permit the assessee to withdraw this appeal. Accordingly, the appeal is dismissed as withdrawn.

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

Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

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SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

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PAN:AGQPG6712M		
(Appellant)		(Respondent)

Appellant by:	Shri P. K. Kapoor, C.A.
Respondent by:	Shri. Saurabh Dubey, CIT(DR)
Date of hearing:	12 12 2024
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Prayer

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3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

4. In view of the facts discussed above, we permit the assessee to withdraw this appeal. Accordingly, the appeal is dismissed as withdrawn.

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Order pronounced in the open Court on 13/12/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 13/12/2024

Vijay Pal Singh, (Sr. PS)

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SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

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[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
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DATED: 13/12/2024

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