

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**VISAKHAPATNAM “DIVISION” BENCH, VISAKHAPATNAM**  
**(HYBRID HEARING)**

**श्री ललित कुमार, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष**  
**BEFORE SHRI LALIET KUMAR, HON’BLE JUDICIAL MEMBER**

**&**

**SHRI S BALAKRISHNAN, HON’BLE ACCOUNTANT MEMBER**

**आयकर अपीलसं./I.T.A.No.409/VIZ/2024**  
**(निर्धारण वर्ष/ Assessment Year: 2023-24)**

<b>Kanuga Pratheek</b> C/o. R.K. Traders, D.No. 5-84-1 2 <sup>nd</sup> Line, Pandaripuram Guntur – 522002, Andhra Pradesh  [PAN: AWCPK4812A]	v.	<b>ACIT – Circle – 2(1)</b> Income Tax office Lakshmi Puram Main Road Guntur – 522006, Andhra Pradesh
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri GVN Hari, Advocate
राजस्व का प्रतिनिधित्व/ Department Represented by	:	K. Sandhya Rani, Sr. AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	21.01.2025
घोषणा की तारीख/Date of Pronouncement	:	21.01.2025

**आदेश /O R D E R**

**PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:**

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short “Ld.CIT(A)”] vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1067172759(1) dated 31.07.2024 for the A.Y.2023-24 arising out of order

passed under section 154 of the Income Tax Act, 1961 (in short 'Act') dated 30.01.2024.

2. At the outset, Ld. Authorised Representative [hereinafter "Ld.AR"] brought our attention to the petition for withdrawal of the present appeal dated 09.01.2025 and read out the contents thereof which is as under: -

*"The appellant is a licensed Commission Agent in Mirch Yard, Guntur. The appellant filed his return of income for A.Y.2023-24 on 10.10.2023 admitting total income of Rs.59,64,490. The return was processed u/s.143(1) and intimation was issued on 11.12.2023. The CPC allowed credit for TDS of only Rs.47,213 as against TDS of Rs.15,84,781 claimed by the appellant on account of erroneous application of Rule 37BA of the Income Tax Rules, 1962. The appeal preferred by the appellant against the above intimation was dismissed in limine on the ground that the appellant did not satisfactorily explain the delay of 144 days. Being aggrieved by the order of the learned Commissioner of Income Tax (Appeals), the appellant preferred the present appeal before the hon'ble ITAT, Visakhapatnam Bench.*

*While it is so, the case of the appellant was taken up for scrutiny and the assessment was completed recently vide order dt.23.12.2024. In this assessment, the assessing officer granted credit for full amount of TDS on appreciation of the facts of the case. As such, the grievance of the appellant stood redressed. Further, once the assessment is completed u/s 143(3), the Intimation has no separate existence of its own.*

*In view of the above, the appellant pray the hon'ble ITAT, Visakhapatnam Bench to permit the appellant to withdraw the appeal."*

3. Therefore, the Ld. AR prayed before us that considering the above request of the assessee, the instant appeal may be allowed to be withdrawn.

4. On the other hand, Ld. Departmental Representative [hereinafter in short "Ld. DR"] did not object to the submission of the Ld. AR.

5. After hearing both the parties and on perusal of the contents of the withdrawal petition filed before us, we allow assessee to withdraw his appeal. It is ordered accordingly.

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

Pronounced in the open Court on the date of conclusion of hearing on 21<sup>st</sup> January, 2025

<b>Sd/-</b> <b>(ललित कुमार)</b> <b>(LALIET KUMAR)</b> <b>न्यायिक सदस्य/JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(एस बालाकृष्णन)</b> <b>(S. BALAKRISHNAN)</b> <b>लेखा सदस्य/ACCOUNTANT MEMBER</b>
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Dated:21.01.2025

Giridhar, Sr.PS

**आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-**

1. निर्धारिती/ The Assessee : **Kanuga Pratheek**  
C/o. R.K. Traders, D.No. 5-84-1  
2<sup>nd</sup> Line, Pandaripuram  
Guntur – 522002, Andhra Pradesh
2. राजस्व/ The Revenue : **ACIT – Circle – 2(1)**  
Income Tax office  
Lakshmi Puram Main Road  
Guntur – 522006, Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam