

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRABENCH(SMC), AGRA**

**BEFORE : SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No. 165/Agr/2023  
Assessment Year: 2012-13**

Shri Nishesh Jain 14, Shri Gopal Kunj, Kamla Nagar, Agra-282005, U.P.	<b>v.</b>	Income Tax officer Ward 2(1)(3) Income Tax Office Agra
<b>PAN : AIUPJ9702E</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Withdrawal Application Filed by CA Shri R.K.Singhal(Power of Attorney Holder dt 3.11.23)
Revenue by	Shri Shailendra Srivastava, Sr. DR

Date of hearing	30.01.2025
Date of pronouncement	30.01.2025

**ORDER**

**PER RAMIT KOCHAR, Accountant Member:**

This appeal in ITA No.165/Agr/2023 for the assessment year 2012-13 has arisen from the appellate order dated 15.09.2023 [DIN & Order No. ITBA/NFAC/S/250/2023-24/1056149694(1)], passed by learned Commissioner of Income-tax (Appeals), NFAC, Delhi, which appeal before Id. CIT(A) in turn has arisen from the reassessment order dated 13.11.2019 passed by Assessing Officer u/s. 147 read Section 144 of the Income-tax Act, 1961 (Letter No. ITBA/COM/F/17/2019-20/1020330167(1)).

2. The learned counsel for the assessee CA Shri R.K.Singhal has filed an application(inward DAK No. 1035 dated 27.11.2024)which is placed before the Bench that the assessee wants to withdraw its appeal in ITA No. 165/Agr/2023 for assessment year 2012-13 filed before ITAT, Agra Bench, Agra. It is submitted in the application that the assessee has filed an appeal with Id. CIT(A) on 25.01.2021 vide acknowledgment number 226876360250121 but the same was not reflecting in the IT portal due to technical glitch. The assessee has stated that this appeal was filed in time , but the same was not reflected in IT portal. The assessee , then, filed fresh appeal with Id. CIT(A) on 12.12.2021 vide acknowledgment number 166725690112121 which was dismissed by Id. CIT(A) vide appellate order dated 15.09.2023, which is an impugned appellate order. While disposing this appeal, the Id. CIT(A) refused to condone the delay and dismissed the appeal of the assessee, vide appellate order dated 15.09.2023. It is further stated in the application dated 27.11.2024 filed with ITAT that now Id. CIT(A) has adjudicated the appeal of the assessee originally filed on 25.01.2021, vide appellate order dated 28.05.2024 where in the appeal of the assessee stood allowed by Id. CIT(A). It is submitted that factum of filing of the appeal originally with Id. CIT(A) on 25.01.2021 is mentioned in the Form No. 35 filed with Id. CIT(A) while filing the appeal again on 12.12.2021. Thus,

there is no concealment . The prayers are made by the Id. Counsel for the assessee to withdraw this appeal filed by the assessee before ITAT, Agra Bench, Agra in ITA no. 165/Agr/2023. The power of attorney dated 03.11.2023 executed by the assessee in favour of CA Shri Raj Kumar Singhal is placed on record in file(e-stamp no. IN-UP63078477597892V)

3. On being asked by the Bench, learned Sr. DR submitted that the Department has no objection if the appeal of the assessee in ITA No. 165/Agr/2023 for assessment year 2012-13 is allowed to be withdrawn.

4. After hearing Id. Sr. DR and perusing the material on record, I hereby dismiss the appeal filed by the assessee in ITA No. 165/Agr/2023 for the assessment year 2012-13being withdrawn by the assessee. I order accordingly.

5. In the result, appeal of the assessee in ITA no. 165/Agr/2023 for assessment year 2012-13stands dismissed as being withdrawn as detailed above.

***Order pronounced in the open court On 30.01.2025***

**Sd/-  
(RAMIT KOCHAR)  
ACCOUNTANT MEMBER**

Dated: 30.01.2025