

आयकर अपीलीय अधिकरण
कोलकाता 'सी' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA**

श्री जॉर्ज माथान, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 2282/KOL/2024
Assessment Year: 2017-18**

Uniseven Engineering & Infrastructure Pvt. Ltd.	Vs.	ACIT, Circle-7(1), Kolkata
(Appellant)		(Respondent)
PAN: AAACU9083G		

Appearances:

Assessee represented by : Gautam Jain, AR.

Department represented by : Vineet Kumar, Sr. DR.

Date of concluding the hearing : March 26th, 2025

Date of pronouncing the order : March 26th, 2025

ORDER

PER BENCH:

This appeal filed by the assessee is against the order of Commissioner of Income Tax (Appeals) [hereinafter referred to as Ld. 'CIT(A)']-NFAC, Delhi passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2017-18 dated 19.09.2024, which has been passed against the rectification order u/s 154 r.w.s. 147 of the Act, dated 15.12.2023.



2. At the outset, Ld. Counsel for the assessee has stated at Bar that as per the instructions of his client, he may be allowed to withdraw the present appeal filed by the assessee and submitted as under:

"We humbly pray before Hon'ble Bench that this petition is for withdrawal of Appeal before hon'ble "C" bench against the Order of CIT(A) u/s 250 dated 19.09.2024 filed by the assessee against Assessment order u/s 154 rws 147 dated 15.12.2023.

Fact of the case is that Ld AO, NFAC passed an Assessment Order u/s 147 rws 144B dated 24.03.2022 making addition to Returned Income of the Assessee. However Tax has been charged as per normal provisions of Income Tax @ 30%.

Thereafter Ld AO has passed an Assessment Order u/s 154 rws 147 dated 15.12.2023 invoking the provisions u/s 115BBE and charging tax @ 60% plus Surcharge @ 25% Against the Said Order.

The assessee was in Appeal against both the Assessment Order dated 24.03.22 and Assessment Order dated 15.12.2023 before CIT(A).

The Appeal against Assessment Order u/s 154 rws 147 was disposed of by Hon'ble CIT(A), NFAC, Delhi vide its Order u/s 250 on 19.09.24. The assessee has filed further Appeal against the Said Order u/s 250 before Hon'ble ITAT and the date for hearing against said appeal is on 26.03.2025.

Meanwhile, Hon'ble CIT(A) was kind enough to dispose of the quantum Appeal against Assessment Order u/s 147 rws 144B dated 24.03.2022 vide its Order u/s 250 dated 22.01.2025 allowing relief to assessee by deleting the addition made in the Assessment Order. Copy of the Order u/s 250 dated 22.01.2025 is attached herewith for your honour's reference.

As a result, the order under Section 154 rws 147 dated 15/12/2023 against which the appeal is before your honour fixed for hearing, has become infructuous, since the tax rate charged was applied to an addition that no longer exists. Consequently, the present appeal (ITA No. 2282/KOL/2024) disputing the modification of tax rate vide order u/s 154 has also become infructuous and is hereby prayed for withdrawal by the assessee.

Your honour is requested to kindly take note of the same and acknowledge the withdrawal of the appeal by the assessee."

2.1. The Ld. D/R has no objection in this regard.



3. In view of this request, the appeal of the assessee is accordingly dismissed as withdrawn.

Order pronounced in the open Court on 26th March, 2025.

Sd/-

[Rakesh Mishra]
Accountant Member

Sd/-

[George Mathan]
Judicial Member

Dated: 26.03.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **Uniseven Engineering & Infrastructure Pvt. Ltd., 30D, Jawaharlal Nehru Road, Park Street, Kolkata, West Bengal, 700016.**
2. **ACIT, Circle-7(1), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata