

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 2488/Bang/2024</b>
<b>Assessment Year : 2018-19</b>

M/s. Sameera Estate Pvt. Ltd., 117, Township Poonamallee Avadi Main Road, Ayapakkam B.O., Tiruvallur – 600 077. <b>PAN: AAWCS2091L</b>	<b>Vs.</b>	The Principal Commissioner of Income Tax, Central Circle – 1(3), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	None
Revenue by	:	Shri Aseem Sharma, CIT-DR

Date of Hearing	:	09-04-2025
Date of Pronouncement	:	09-04-2025

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

This is an appeal filed by the assessee challenging the order of the PCIT (Central), Bengaluru passed u/s. 263 of the Act in respect of the A.Y. 2018-19.

**2.** The Ld.PCIT had issued a notice u/s. 263 to revise the order of the AO dated 24/05/2021 and the Ld.PCIT had passed an order directing the assessing officer to consider the two loan creditors since the assessee had not filed the details. As against the said order, the assessee filed this appeal before this Tribunal with a delay of 217 days.

**3.** The assessee had explained that the delay has been occurred since the assessee was under the impression that the AO would verify the two loan creditors only and therefore they have not filed any appeal challenging the section 263 order passed by the Ld.PCIT. But the AO pursuant to the section 263 order, had issued a notice u/s. 142(1) in which he sought for the details for all the aspects and even beyond the concerned assessment year, and therefore the tax consultant advised the assessee to file an appeal before the Tribunal by challenging the section 263 order of the PCIT. Therefore the delay of 217 days was occurred which is neither wilful nor wanted but due to the bonafide reasons as stated above and prayed to condone the said delay.

**4.** When the appeal in ITA No. 2488/Bang/2024 was pending before this Tribunal, the assessee filed a petition dated 05/03/2025 requesting the Tribunal to allow the assessee to withdraw the appeal since the DCIT, Central Circle 3 (1), Bengaluru had passed an order on 17/02/2025 giving effect to the order of the PCIT and no additions were made. In such circumstances, the assessee sought for the permission of the Tribunal to withdraw the main appeal itself.

**5.** We have considered the said facts in detail and we are permitting the assessee to withdraw the appeal by condoning the said delay of 217 days in filing the appeal.

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

Order pronounced in the open court on 09<sup>th</sup> April, 2025.

Sd/-  
(WASEEM AHMED)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 09<sup>th</sup> April, 2025.  
/MS /

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|---------------|------------------------|
| 1. Appellant  | 2. Respondent          |
| 3. CIT        | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A)              |

By order

Assistant Registrar,  
ITAT, Bangalore