

THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

(Through Hybrid Mode)

**Before Shri Sanjay Garg, Judicial Member
And Shri Bijayananda Pruseth , Accountant Member**

**ITA No. 122 /Srt/2022
Assessment Year 2012-13**

Shri Bhaveshbhai Arvindbhai Buha AOP (Pro. Sai Ashish Residency), 38-40, Nirmal Nagar Society, Sarhana Jakat Naka, Varachha Road, Surat- 3905013 PAN: AIDPB1316R (Appellant)	Vs	The ITO, Ward-1 Bardoli (Respondent)
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**Assessee by: Shri Ashwin K. Parekh, A.R.
Revenue by: Shri Ravi Kant Gupta, CIT-D.R.**

Date of hearing : 07-04-2025
Date of pronouncement : 30-04-2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been filed by the Assessee against the order passed by the Learned Commissioner of Income Tax (Appeal), Ahmedabad-4 [hereinafter referred to as "CIT(A)"] dated 04.04.2022 arising out of the assessment order passed u/s. 144 r.w.s. 147 of the Income Tax Act, 1961 (herein-after referred to as "the Act") relevant to the Assessment Year 2012-13.

2. At the time of hearing, ld. counsel for the assessee has sought permission to withdraw the appeal as also requested vide letter dated 3rd April, 2025. The contents of the said letter are reproduced below:-

“Hon'ble Sir,

The Commissioner of Income-tax (Appeals) has recalled his order in the light of the order of Income-tax Appellate Tribunal restoring the issue of determining the status of AOP after verification of Investment made in the project in respect of appeal of A.Y.2011-12 and A.Y.2013-14. Copy of order of A.Y.2011-12 and A.Y.2013-14 is enclosed. In view of the above fact that that the appeal of all the 3 years i.e. A.Y.2011-12, A.Y.2012-13 and A.Y.2013-14 now pending before CIT(A) to consider the status of assessment in the light of the directions contained in the order of Tribunal, The assessee request the Hon'ble Bench to permit the withdrawal of appeal. The copy of paid challan of cost of Rs. 2,000/- is enclosed.

*Thanking you.
Yours faithfully,
For Ashwin Parekh & Co.
Chartered Accountants
Sd/-
A.K. Parekh
Proprietor
M.No. 042469”*

3. The Revenue is fair enough in not objecting to the assessee's withdrawal application. In view of the above, we accept assessee's request for withdrawal of the appeal.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order is pronounced on 30-04-2025.

**Sd/-
(Bijayananda Pruseth)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

Ahmedabad : Dated 30/04/2025

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Surat
6. Guard file.

// True Copy //

By order,

Assistant Registrar,
Income Tax Appellate Tribunal,
Surat