

**IN THE INCOME TAX APPELLATE TRIBUNAL “CUTTACK BENCH”,  
CUTTACK**

**(VIRTUAL HEARING AT KOLKATA)**

**SHRI DUVVURU RL REDDY, VICE PRESIDENT  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No.222/CTK/2024  
(Assessment Year 2017-18)**

**Brahmeshwar Mahakud,**  
Basantapur, Jhumpura, Joda,  
Dist. Keonjhar, Odisha - 758086  
[PAN: AYCPM6144R]

..... **Appellant**

**vs.**

**Pr. Commissioner of Income Tax (Central),  
Visakhapatnam**

..... **Respondent**

**Appearances by:**

Assessee represented by : Dillip Kumar Mohanty, AR

Department represented by : Sanjay Kumar, CIT-DR

Date of concluding the hearing : 23.04.2025

Date of pronouncing the order : 29.04.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. The present appeal arises from order u/s 263 of the Income Tax Act, 1961 (hereinafter “the Act”), passed by the Ld. Principal Commissioner of Income Tax (Central), Visakhapatnam [hereafter “the Ld. PCIT”] vide order dated 12.02.2024 for AY 2017-18.

1.1 In this case, the appellant has filed a petition through which it has been prayed that the present appeal may be allowed to be withdrawn as under:

*“That without prejudice to the submission as above, it is the humble submission of the assessee that being aggrieved with the order of Principal Commissioner of Income Tax (Central), Direct Tax Building , M.V.P. Colony, Visakhapatnam, Andhra Pradesh*

– 530017, order u/s 263 of the I.T. Act, 1961 dated 12.02.2024, the assessee had preferred an appeal before the Hon'ble Bench listed as ITA No. 222/CTK/2024.

*That in the meantime, the order of assessment u/s 147 read with Section 263 dated 12.02.2024 has been completed on dated 26.03.2025, addressing the grievance raised before your Hon'ble Bench. Copy of the Assessment Order annexed at Annexure-I.*

*That therefore, the assessee humbly prays your honour, the appeal preferred before your honour may kindly be considered as infructuous and withdrawn with leave of this Hon'ble Bench liberty to approach the appropriate forum at the appropriate time, if required.”*

1.2 In light of the said petition, we allow this appeal to be withdrawn and it is treated as dismissed.

2. In the result, appeal filed by the assessee is accordingly dismissed, being withdrawn.

Order pronounced on 29.04.2025

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice President**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 29.04.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Brahmeshwar Mahakud
2. Pr. Commissioner of Income Tax (Central), Visakhapatnam
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches