



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**RAJKOT BENCH: RAJKOT**  
**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**  
**And**  
**SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**  
आयकर अपील सं./ITA No. 932 & 933/RJT/2024  
(निर्धारण वर्ष/Assessment Year: (2015-16))

Pari Anil Gandhi C-702, Sadguru Vatika, Airport Road, 2-Maruti Nagar, Rajko- 360 001	बनाम/ <b>Vs.</b>	Income Tax Officer, Ward- 2(1)(1), Rajkot, Aayakar Bhavan, Race Course, Ring Road, Rajkot-360 001
स्थायी लेखा सं./जीआइआरसं./PAN/GIR No.: <b>BAHPG7804E</b>		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Appellant by : Shri D.M. Rindani, Ld.AR  
प्रत्यर्थी ओर से/Respondent by : Shri Sanjay Punglia, CIT-DR  
सुनवाई की तारीख/ **Date of Hearing** : **28/07/2025**  
घोषणा की तारीख/**Date of Pronouncement** : **28/07/2025**

**आदेश / ORDER**

**Per, Dr. A. L. Saini, AM**

Captioned two appeals filed by the assessee, pertaining to same Assessment Year (AY) 2015-16, are directed against the separate orders passed by the National Faceless Appeal Centre (NFAC)/Learned Commissioner of Income-tax(Appeals) [in short 'Ld.CIT(A)/NFAC'], under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), dated 23.11.2024 and 27.11.2024, which in turn arise out of separate orders passed by the Assessing Officer u/s 143(3) r.w.s. 263 r.w.s. 114B and under section 154 of the Income Tax Act, 1961.



2. At the outset, Ld. Counsel for the assessee submitted before the Bench that since the Tribunal has quashed the order of Ld.PCIT passed u/s 263 of the Act, vide ITA Nos.51 & 57/RJT/2021, order dated 17.03.2025, in the case of assessee/ legal heirs. Therefore, Ld. Counsel stated that assessee does not wish to press these two appeals, hence these two appeals should be dismissed, as withdrawn.

3. On the other hand, Ld. CIT-DR of the Revenue did not have any objection, if both these appeals, are dismissed, as withdrawn.

4. We have heard both the parties and perused the material available on records. We note that the Tribunal has quashed the order of Ld.PCIT, passed u/s 263 of the Act, vide order dated 17.03.2025, in ITA Nos.51 & 57/RJT/2021 in the case of assessee/legal heirs, and we note that assessee does not wish to press these two appeals, to which, the learned Departmental Representative did not raise any objection. Consequently, we treat these two appeals dismissed as withdrawn.

5. In the result, both appeals of assessee are dismissed, as withdrawn.

Order is pronounced in the open court on 28/07/2025

**Sd/-** **Sd/-**  
**(DINESH MOHAN SINHA)** **(DR.ARJUN LAL SAINI)**  
न्यायिक सदस्य/**JUDICIAL MEMBER** लेखा सदस्य/**ACCOUNTANT MEMBER**

राजकोट/Rajkot

दिनांक/ Date: 28/07/2025

DKP Outsourcing Sr.P.S

आदेश की प्रतिलिपि अर्बोधित/ Copy of the order forwarded to :

- अपीलार्थी/ The Assessee
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिलिपि, आयकर अपीलीय अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार

आयकर अपीलीय अधिकरण ,राजकोट