



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

आयकरअपीलसं./ITA No.872/RJT/2024  
(निर्धारणवर्ष/Assessment Year: (2008-09))

Maganbhai Rudabhai Godhani Plot No.48, Golden Park, Dharmdeep Nana Mauva Main Road, Rajkot-360005	बनाम /Vs.	Income Tax Officer, Ward- 1(1)(2), Rajkot, Aaykar Bhawan, Race Course Ring Road, Rajkot- 360 001
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: <b>ADSPG6683J</b>		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारितकीओरसे/Appellant by : Ms. Devina Patel, Ld.A.R.  
राजस्वकीओरसे/Respondent by : Shri Abhimanyu Singh Yadav, Ld.Sr. D.R.

सुनवाईकीतारीख/Date of Hearing : 07/08/2025  
घोषणाकीतारीख/Date of Pronouncement : 18/08/2025

**आदेश/ ORDER**

**Per, Dr. Arjun Lal Saini, Accountant Member:**

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2008-09, is directed against the order under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") passed by the National Faceless Appeal Centre (NFAC), Delhi, dated 22.10.2024, which in turn arises out of a penalty order passed by the Assessing Officer, u/s 271(1)(c) of the Act, dated 25.07.2016.

2. At the outset, Learned Counsel, appearing on behalf of the assessee, has stated that the assessee wants to withdraw the present appeal because



Ld.CIT(A) has set -aside quantum assessment passed u/s 144 r.w.s. 147 of the Act, to the file of assessing officer. The Ld. Senior Departmental Representative for the revenue did not raise any objection, if the Bench permits the assessee to withdraw the present appeal.

3. Considering the request of the ld. Counsel for the assessee, the appeal of assessee, is dismissed, as withdrawn.

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 In the result, this appeal of the assessee is dismissed as withdrawn.

**Order pronounced in the open court on 18<sup>th</sup> August, 2025.**

Sd/-  
**(DINESH MOHAN SINHA)**  
न्यायिकसदस्य/**Judicial Member**  
राजकोट/Rajkot

Sd/-  
**(DR. ARJUN LAL SAINI)**  
लेखासदस्य/**Accountant Member**

दिनांक/ Date: 18/08/2025  
DKP Outsourcing Sr.P.S

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकरआयुक्त/ CIT
- आयकरआयुक्त(अपील)/ The CIT(A)
- विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

By order/आदेशसे,

सहायकपंजीकार  
आयकरअपीलीयआधिकरण, राजकोट