

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'SMC' BENCH KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.959/Kol/2025**  
Assessment Year: 2016-17

**Maruti Traders & Investors.....Appellant**

No.7, Lyons Range, Kol-1.

**[PAN: AAQFM9294C]**

**vs.**

**ACIT, Circle-35, Kolkata..... Respondent**

**Appearances by:**

Shri Sanjeev Kadel, CA, appeared on behalf of the appellant.

Shri Abhijit Adhikari, JCIT, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : August 20, 2025

Date of pronouncing the order : September 01, 2025

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (A), Bhubaneswar (hereinafter referred to as "ld. CIT(A)") dated 23.04.2025 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. At the time of hearing, the ld. AR fairly stated that the assessee does not wish to press grounds of appeal relating to disallowance made u/s 14A of the Act, wherein, the disallowance made u/s 14A is restricted to the amount of dividend income. In this connection, the ld. AR of the assessee has filed an application before the Bench stating the above facts. Accordingly, the instant appeal filed by the assessee is dismissed as not pressed.

3. In the result, the appeal of the assessee is dismissed.

***Kolkata, the 1<sup>st</sup> September, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 01.09.2025.

RS

*Copy of the order forwarded to:*

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches