

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA No.229/PAT/2025
(Assessment Year: 2014-15)**

DCIT, Circle 4, Patna
4th Floor, Loknayaak jai Prakash
Bhawan Dakbanglow chauraha
patna, Patna-800001, Bihar

(Appellant)

Shivendra Kumar Shahi

vs. E-2/3, IGIMS Campus,
Sheikpura, Patna, Patna-800014,
Bihar

(Respondent)

PAN No. ALOPS5634B

Assessee by : Shri N.K. Lal, AR
Revenue by : Shri Md. A.H. Chowdhary, DR

Date of hearing: 25.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the Revenue against the order of the Commissioner of Income-tax (Appeals), Patna-2 (hereinafter referred to as the "Ld. CIT(A)") dated 17.01.2020 for the AY 2014-15.

2. At the outset, we observe from the appeal folder that there is a delay of 1856 days in filing the appeal by the department and in support of this a condonation petition was filed. It was stated in the condonation petition that the delay has occurred due to obtaining the administrative approval from the competent authorities, which took quite a long time and accordingly, the delay may be condoned. The Id. AR, on the other

hand, did not oppose the condonation of delay. Considering the reasons cited before us, we are inclined to condone the delay and admit the appeal for hearing.

3. At the outset, Ld. Departmental Representative vide letter dated 04.09.2025 requested the bench to withdraw the instant appeal, which read as under: -

"F. No. ACIT/C-4/Pat/Appeal/2025-26/438

Dated 04.09.2025

To
The Assistant Registrar,
Income Tax Appellate Tribunal,
Patna Bench, Patna.

Sir/Madam,

Sube Request to withdraw the ITA No. 229/PAT/2025 for the Assessment Year 2014-15 in the case of Shivendra Kumar Shahi (PAN ALOPS5634B) & filing of Revised Grounds of Appeal before the Hon'ble ITAT Bench. Patwa-matter regarding

Kindly refer to the above.

2 With regard to the subject mentioned above, it is humbly submitted that the undersigned was asked to withdraw ITA No. 229/PAT/2025 in the case of Shivendra Kumar Shahi (PAN: ALOPS5634B) for the Assessment Year 2014-15 as an appeal has already been filed earlier bearing ITA No. 38/PAT/2020 for the same Assessment Year. In this regard, approval to withdraw the said appeal has been obtained from the Principal Commissioner of Income Tax-1, Patna.

3. It was also asked to the undersigned to file Revised Grounds of Appeal before the Hon'ble ITAT to be considered in ITA No. 38/PAT/2020 which was filed earlier in respect of the above-mentioned assessee.

4. In light of above facts and circumstances of the case, I request for withdrawal of the ITA No. 229/PAT/2025

5. Further, I am filing Revised Grounds of Appeal duly signed by the PCIT-1, Patna to be considered in IT'A No. 38/PAT/2020.

Yours faithfully,

Encl: As above.

Sd/-
(Raj Gaurav)"

4. On the other hand, the learned Authorized Representative did not oppose the Same. We therefore, dismiss the appeal of the Revenue as withdrawn.

5. In the result, the appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the open court on 28.11.2025.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 28.11.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna