



आयकर अपीलिय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
DR. DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 225/RJT/2025

Assessment Year: (2021-22)

(Physical Hearing)

Manish Kamleshbhai Sakhiya, Vadisang Kalavad Khandera Jamnagar Khandera SO - 361013, Jamnagar	बनाम/ Vs.	PCIT, Jamnagar
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: CCXPS0745M		
(Assessee)		(Respondent)

निर्धारिती की ओर से/Assessee by : Shri Chetan Agarwal, AR
राजस्व की ओर से/Respondent by : Shri Sanjay Punglia, CIT-DR

सुनवाई की तारीख/**Date of Hearing** : **03/02/2026**

घोषणा की तारीख/**Date of Pronouncement** : **04/02/2026**

आदेश /ORDER

PER DR. ARJUN LAL SAINI, AM:

Captioned appeal filed by the assessee is directed against the order passed by the Learned Principal Commissioner of Income Tax, Jamnagar (in short, Ld. PCIT) u/s 263 of the Income Tax Act, 1961 (for short, 'the Act') vide order dated 12.02.2025.

2. At the outset, the Ld. Counsel for the assessee submitted that in the assessee's case, the original order was passed by the AO on 28.12.2022 under section 144 r.w.s. 144B of the Act. Against this order, the assessee filed the appeal before the Ld. CIT(A), who in turn remitted the issue back to the file of AO for fresh adjudication. The Ld. PCIT exercised his jurisdiction under section 263 of the Act on the same assessment order passed under section 144 r.w.s 144B of the Act dated 28.12.2022. Since the Ld. CIT(A) has remitted the entire appeal of the assessee back to the file of



AO, therefore, the revision order passed by the Ld. PCIT under section 263 of the Act vide order dated 28.12.2022 becomes infructuous, therefore, the assessee wants to withdraw this appeal.

3. On the other hand, the Learned Departmental Representative (Ld. DR) for the revenue did not have any objection if the assessee withdrawn this appeal.

4. We have heard both the parties and carefully gone through the submissions put forth on behalf of the assessee along with the documents furnished and the case laws relied upon and perused the facts of the case including the findings of the Ld. PCIT and other material brought on record. We accept the request of the assessee for withdrawal of this appeal, therefore, consequently, we treat this appeal as dismissed as withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court on 04/02/2026.

Sd/-
(Dr. Dinesh Mohan Sinha)
न्यायिक सदस्य/ **Judicial Member**

Sd/-
(Dr. Arjun Lal Saini)
लेखा सदस्य/ **Accountant Member**

Rajkot

Date: 04/02/2026.

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

- अपीलार्थी/ The Assessee
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, सूरत/ DR, ITAT, Rajkot
- गार्ड फाईल/ Guard File

// TRUE COPY //

By order,

Assistant Registrar/Sr.PS/PS
ITAT, Rajkot