IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Virtual Court Hearing]

Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member

I.T.A. No. 65/PAT/2021
Assessment Year: 2018-2019

Shankar Equipments Limited,...................Appellant
C-1, Industrial Area,
Patliputra,
Patna-800013, Bihar
[PAN:AAJCS6246A]
-Vs.-

Deputy Commissioner of Income Tax,...... Respondent
Central Processing Centre,
Bangalore, Karnataka

- A N D –

I.T.A. No. 77/PAT/2021
Assessment Year: 2019-2020

Shankar Equipments Limited,...................Appellant
C-1, Industrial Area,
Patliputra,
Patna-800013, Bihar
[PAN:AAJCS6246A]
-Vs.-

Assistant Commissioner of Income Tax,... Respondent
Central Processing Centre,
Bangalore, Karnataka

Appearances by:
Shri S.C. Sannigrahi, C.A, appeared on behalf of the assessee

Shri Rupesh Agrawal, Sr. D.R., appeared on behalf of the Revenue

Date of concluding the hearing : June 01, 2023
Date of pronouncing the order : June 05, 2023

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The present two appeals are directed at the instance of assessee against the separate orders of ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 02.07.2021 and 26.08.2021 passed for Assessment Year 2018-19 and 2019-20.

2. The assessee has moved verbatim same application in both the appeals. Thus the application in ITA No. 65/PAT/2021 reads as under:-

> "Before the Hon'ble Patna Bench of Income Tax Appellate Tribunal, Patna
> Sirs,
> In the matter of I.T. Appeal No. ITA 65/Pat/2021 for the A.Y.: 2018-19 of Shankar Equipments Limited fPAN- AAICS6246A1.
>
> Sub: Application for withdrawal of above Appeal.
>
> With due respect the undersigned appellant like to withdraw its appeal in the matter of I.T. Appeal No ITA 65/Pat/2021 for the assessment year 2018-19 of Shankar Equipments Limited as the order of first appellate authority is based on judgment of Honorable Supreme Court in the case of Checkmate Facility & Electronic Solutions (P.) Ltd Vs Dy. CIT Tax Appeal No 1256 of 2018 and therefore unless & until another judgment in favour of assessee is not delivered by the Honorable Supreme Court of India, appellant's appeal has no merit, as such the undersigned appellant propose to withdraw its appeal which is fixed for hearing on 1st day of June, 2023.

Under these circumstances, the undersigned appellant request your honour to issue necessary direction/order to confirm the withdrawal of the above pending appeal.
And for that the appellant assessee shall remain ever obliged.
With Regards,

For: Shankar Equipments Limited
Sd/-
Place: Patna Date: 26.05.2023 [CA. S.C.Sannigrahi, FCA]
A.R.

3. By way of the above application, the assessee prayed for withdrawal of its appeals. The ld. D.R. has no objection. Accordingly these appeals are dismissed as withdrawn.

4. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the open Court on 05.06.2023.

Sd/-	**Sd/-**
(Manish Borad)	**(Rajpal Yadav)**
Accountant Member	**Vice-President**

Kolkata, the 5th day of June, 2023

Copies to :(1) Shankar Equipments Limited,
C-1, Industrial Area,
Patliputra,
Patna-800013, Bihar

(2) Deputy Commissioner of Income Tax,
Central Processing Centre,
Bangalore, Karnataka

(3) Assistant Commissioner of Income Tax,
Central Processing Centre,
Bangalore, Karnataka

(4) Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi,
(5) Commissioner of Income Tax- ,
(6) The Departmental Representative
(7) Guard File

TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.