IN THE INCOME TAX APPELLATE TRIBUNAL
*RANCHI BENCH “**E**” Court at KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

IT(SS)A No.127 & 128/Ran/2019
Assessment Years :2009-09 & 2009-10

To Royal Residency 01, Motorcraft Building, HB Road, Kokar, Ranchi-834001 [**PAN No.AADFT 8223 B**]	बनाम **V/s.**	Assistant Commissioner of Income Tax, Central Circle-2 7th Floor, Mahavir Tower, Opp. Gel Church Complex, Main Road, Ranchi-834001
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri M.K. Chowdhury, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Indrajit Singh. CIT-DR
सुनवाई की तारीख/Date of Hearing	21-07-2020
घोषणा की तारीख/Date of Pronouncement	21-07-2020

आदेश /O R D E R

PER BENCH (Oral):-

These two assessee’s appeal(s) for assessment year(s) 2008-09 and 2009-10 arise against the Commissioner of Income Tax (Appeals)-Patna-3’s separate orders all dated 20.09.2019, passed in case Nos. CIT(A),Patna-3/10413 & 10439/2011-12 (Manual Appeal Register No. 989 & 1029); respectively involving proceedings u/s 153A r.w.s. 143(3) the Income Tax Act, 1961; in short ‘the Act’.

Heard both the parties. Case file perused.

2. Learned counsel at the outset invites our attention to assessee’s letter dated 20.07.2020 seeking to withdraw his instant two appeal(s) as under:-

> *“The only issue raised in this appeal is reference and order u/s 142(2A) upheld by the Ld. CIT(A). The Ld. CIT(A) vide its order dated 28/09/2011 has*

been pleased to annul the assessment order(s) on the ground that the same is barred by limitation u/s 153B and ha accordingly quashed the assessment orders as being null and void*.*

In the circumstances, the cause of action in the present appeal which is against the same order of the Ld. CIT(A) cease to exist as the very assessment order(s) has been quashed on the ground of limitation.

*It is, therefore, requested that the appellant may be permitted to withdraw the appeal and the same can be dismissed as **withdrawn**."*

The Learned departmental representative does not raise any objection. We thus accept assessee's above withdrawal petition.

3. This assessee's appeals IT(SS)A No. 127-128/Ran/2019 are dismissed as withdrawn. ***A copy of the instant common order be placed in the respective case file(s)***.

Order pronounced in open court at the close of hearing on Tuesday 21st July, 2020

Sd/-	Sd/-
(लेखा सदस्य)	(न्यायिक सदस्य)
(Dr. A.L. Saini)	(S.S.Godara)
(Accountant Member)	(Judicial Member)

*Dkp Sr.P.S.

दिनांकः- 21/07/2020 **कोलकाता ।**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-To Royal Residency 01, Motorcraft Building, BH Road, Kokar, Ranchi, Jharkhand-834001
2. प्रत्यर्थी/Respondent-ACIT, C.C-2, 7rd Floor, Mahavir Tower, Opp. Gel Church Complex Main Road, Ranchi-834001
3. संबंधित आयकर आयुक्त / Concerned CIT Ranchi
4. आयकर आयुक्त- अपील / CIT (A) Ranchi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार

आयकर अपीलीय अधिकरण, **कोलकाता ।**