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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/22/2011

ASHOK GARG
VS.
INCOME TAX OFFICER, WARD-1[1], SILIGURI & ORS.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 17TH FEBRUARY, 2023

<u>Appearance</u> :
Mr. Brijesh Kumar Singh, Adv.
...for petitioner.
Ms. Smita Das De, Adv.
...for respondent.

The Court : - This appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 is directed against the order dated 30th June, 2010 passed by the Income Tax Appellate Tribunal "C" Bench, Kolkata in ITA/938/Kol/2022 for the assessment year 2001-05. The appeal was admitted on 22.12.2010 on the following substantial question of law.

i) Whether in the facts and circumstances of the case, learned Tribunal as well as the Commissioner of Income Tax erred in law and in fact in stating that the report amended in Form No.10CCB was not available from records when Form No.10CCB was submitted before the Income Tax Officer on 9th November, 2004 which fact was recorded in the assessment order dated 31st December, 2009 and thus the order of the Ld. Tribunal is perverse ?"

The learned Advocate appearing for the appellant submitted that he has received instruction from his client to withdraw this appeal. The said submission is placed on record and the appeal stands dismissed as withdrawn. Consequently, substantial question is left open.

The written instruction submitted by the appellant to his learned Advocate is taken on record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.