01.04.2024
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PG/KS
Ct. No.1

M.A.T. 24 of 2024

Sitaram Sharma
Versus
Assistant Commissioner of Income Tax, Circle 40, Kolkata & Ors.

Mr. Avra Mazumder
Mr. Kausheyo Roy
..........for the appellant

1. On 19th March, 2024, learned advocate appearing for the appellant submitted a letter seeking permission to withdraw the appeal on the instruction from his client. The said letter was placed on record and the appeal stands dismissed as withdrawn.
2. It appears that on the said date, the learned advocate appearing for the appellant was not in possession of any written communication from the appellant directing him to withdraw the appeal. Therefore, learned advocate had sent an e-mail through whom the appellant had entrusted the brief to the learned counsel appearing in this appeal to give written instruction to withdraw the appeal.
3. The said advocate has responded by stating that the client is no longer working with him and he may contact the new advocate on record for further clarification.

4. Thus, as on date, the learned advocate appearing for the appellant does not have any written instruction to withdraw this appeal. However, the learned advocate for the appellant submitted that since the stay application along with the annexures and the application under Section 5 of the Limitation Act has not been filed in this appeal, he seeks permission to withdraw the appeal to file a fresh appeal against the very same impugned order along with the stay application and annexures as well as application under Section 5 of the Limitation Act.
5. Accordingly, the appeal stands dismissed as withdrawn with liberty to the appellant to file a fresh appeal against the very same impugned order along with the stay application and an application under Section 5 of the Limitation Act.
6. No costs.
7. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)