

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

ITA No.12/2023

Pr. Commissioner of Income Tax (Central),
Ludhiana

...Petitioner(s)/Appellant(s)

Through :- Mr. S.S Wazir, Advocate.

V/s

H N Agri Serve P. Ltd.
New Fruits Complex Primpora,
Qamerwari Srinagar.

...Respondent(s)

Through :- Mr. Sachin Gupta, Advocate.

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MA CHOWDHARY, JUDGE**

ORDER
05.02.2025

1. Instant appeal has been preferred by the appellant under Section 260A of the Income Tax Act, 1961 against the common order dated 31.01.2023 passed by the Income Tax Appellate Tribunal Amritsar Bench, Amritsar in ITA No.150(Asr)/2021 and ITA No.94/Asr/2019 for the assessment year 2017-18.

2. Mr. Sachin Gupta, learned counsel appearing on behalf of the respondent submits that since a common appeal has been filed against the order dated 31.01.2023 passed by the Income Tax Appellate Tribunal Amritsar Bench, Amritsar in two separate appeals bearing ITA Nos. 150(Asr)/2021 and ITA No.94/Asr/2019, therefore, this appeal is not maintainable.

3. After arguing for a while, Mr. Suraj Singh Wazir, learned counsel for the appellant submits that he may be permitted to withdraw this appeal by providing liberty to file two separate appeals. His statement is taken on record.

4. In view of the statement made by learned counsel for the appellant, this appeal is **dismissed** as withdrawn with liberty as prayed for.

(MA Chowdhary)
Judge

(Tashi Rabstan)
Chief Justice

Jammu:
05.02.2025

Surinder