



ITA.No.2740/Mum/2014
Mature Trading & Investments Private Limited
Assessment Year-2009-10

आयकर अपीलीय अधिकरण "बी" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI

श्री डी.टी. गरसिया, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE SHRI D.T. GARASIA, JM AND
SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./I.T.A. No.2740/Mum/2014
(निर्धारण वर्ष / Assessment Year: 2009-10)

Mature Trading & Investments Private Limited (CIN : U65990MH1989PTC054474) Fortune-2000, Plot No.C-3 G Block, Bandra Kurla Complex, Bandra(E) Mumbai-400 051	बनाम/ Vs.	Income Tax Officer (TDS) 2(3) 708,7 th Floor K.G.Mittal, Ayurvedic Hospital Charni Road Mumbai-400 002
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. AAACM-9730-G		
(आपीलार्थी / Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Vijay Mehta, Ld.AR
Revenue by	:	Suman Kumar, Ld. Sr. DR
सुनवाई की तारीख / Date of Hearing	:	02/11/2017
घोषणा की तारीख / Date of Pronouncement	:	08/11/2017

आदेश / ORDER

Per Manoj Kumar Aggarwal (Accountant Member)

1. The captioned appeal by assessee for Assessment Year [AY] 2009-10 assails the order of the Ld. Commissioner of Income-Tax (Appeals)-13 [CIT(A)], Mumbai, *Appeal No. CIT(A)-13/IT-834/Rationalisation order 602/11-12* dated 27/02/2014. The relevant



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order was framed by *Ld. Income Tax Officer (TDS)-2(3), Mumbai [AO]* u/s 201(1)/201(1A) of the *Income Tax Act,1961* on 30/03/2011. The assessee is aggrieved by demand raised u/s 201(1) and consequential interest u/s 201(1A).

2. The Ld. Counsel for Assessee [AR], at the outset, drew attention to the fact that the assessee filed rectification application u/s 154 before Ld. AO, which has been accepted by the revenue. Resultantly, demand raised u/s 201(1) has been deleted and only consequential interest u/s 201(1A) has been retained which has been paid by the assessee during recovery proceedings. Therefore, the assessee was no more interest in pursuing the appeal as sufficient relief has already been granted and further, interest demand u/s 201(1A) is not being contested by the assessee due to smallness of the demand. The Ld. DR concurred with the same and raised no objection against withdrawal of the appeal.

3. In view of the above, the appeal stands dismissed in *limine* as per assessee's request.

Order pronounced in the open court on 08th November, 2017.

Sd/-
(D.T. Garasia)
न्यायिक सदस्य / **Judicial Member**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 08.11.2017
Sr.PS:- *Thirumalesh*



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आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

आदेशानुसार/ BY ORDER,

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**